

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	2.8	\$250	\$700	A2
Pacella	Shannon M.	SMP	Manager	1/31/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	2.5	\$330	\$825	A2
Pacella	Shannon M.	SMP	Manager	1/31/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	3.5	\$330	\$1,155	A2
Peterson	Christopher A.	CAP	Manager	1/31/2007	Meet with M. Boehm to receive Hyperion application control testing update. Additional testing needed because deficiencies were found.	1.1	\$330	\$363	A2
Peterson	Christopher A.	CAP	Manager	1/31/2007	Draft Hyperion ITGC effectiveness memo. section: summary of compensating controls and related procedures. Memo needed to summarize additional procedures performed due to deficiencies noted.	2.4	\$330	\$792	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Review of responses to review comments provided to PwC related to the testing of the Treasury applications.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Testing and follow-up with T. Goergens of change control process and password parameters related to Unix O/S (Workstream).	2.4	\$250	\$600	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	4.6	\$250	\$1,150	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with M. Harris to discuss Management's status on responding to E&Y questions as to the final status of the IT deficiencies.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Consolidated deficiencies from international teams into the corporate SOCD.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Meeting with A. Bianco to discuss the remediation of the Significant deficiency for segregation of duties.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with A. Bianco, B. Prueter and M. Harris to discuss Steering's remediation of the SOD prevent process.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed Management's feedback on the status of their remediation efforts/testing for IT.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/1/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	2.5	\$330	\$825	A2
Peterson	Christopher A.	CAP	Manager	2/1/2007	Add Hyperion remediation evidence to AWS	0.7	\$330	\$231	A2
Peterson	Christopher A.	CAP	Manager	2/1/2007	Ensure compensating controls were tested for Hyperion IT Operations/backups deficiencies using IA remediation testing.	1.9	\$330	\$627	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Review of Steering Mainframe user listing to identify users assigned more than one ID and profile. Information was to be used by Management to follow-up on a deficiency noted by E&Y.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Discussion regarding issues to be included on SOCD with S. Pacella.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Discussion regarding Administrator/ Super Users in Workstream application with S. Pacella.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Follow-up with D. Keene regarding Administrator/Super Users in Workstream application.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Updating of SOCD to include key control #'s in description and addition of Workstream, Integra-T, and IT2 issues.	7.7	\$250	\$1,925	A2
Pacella	Shannon M.	SMP	Manager	2/2/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	7.0	\$330	\$2,310	A2
Peterson	Christopher A.	CAP	Manager	2/2/2007	Meet with C. Adams and R. Smithson to discuss Financial Systems Testing performed in November. Meeting was needed because deficiencies were noted in our testing and additional procedures needed to be performed.	1.6	\$330	\$528	A2
Peterson	Christopher A.	CAP	Manager	2/2/2007	Meet with C. Adams and R. Smithson to discuss Financial Systems Testing performed in November. Meeting was needed because deficiencies were noted in our testing and additional procedures needed to be performed.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	2/2/2007	Ensure compensating controls were tested for Hyperion configuration changes using Financial Systems testing provided by C. Adams. Procedure was performed due to deficiencies noted in Hyperion ITGC testing	2.2	\$330	\$726	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Conf. call with S. Pacella, A. Tanner, S. Sheckell and K. Asher to discuss CCID deficiencies on SAP and remediation testing approach.	0.7	\$470	\$329	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Updating of Hyperion Access testing to include an additional task and review of Hyperion conclusions summary.	0.8	\$250	\$200	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Testing of substantive procedures for the change control process for the Workstream application.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	3.6	\$250	\$900	A2
A2 IT Remediation Project Total:						<u>259.9</u>		<u>\$80,222</u>	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussion with G. Imberger regarding carve-out audit specific components/considerations of draft PIE agenda.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of carve-out audit specific components/considerations of draft PIE agenda.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussion with J. Perkins, S. Daniels, and KPMG representatives to discuss E&Y observations related to first draft of 2005 audited financial statements.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/4/2007	Evaluate the status of work on the carve out specific opening balance procedures and add to agenda for the post interim event for Saginaw.	0.9	\$470	\$423	A2
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Updated interoffice instructions upon M. Hatzfeld's review and comments.	1.4	\$220	\$308	A2
Imberger	Guido	GI	Senior Manager	1/5/2007	Review budget and prepare estimate to complete, Saginaw Carve out audit.	1.7	\$470	\$799	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/5/2007	Prepare information for the post interim event Saginaw Division but just carve out related components.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Review of Saginaw International audit instructions, and revisions.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/6/2007	Finalize attachments send to international locations in scope for the Saginaw Carve out audit.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/6/2007	Preparation of information for the Post interim event.	2.5	\$470	\$1,175	A2
Chamarro	Destiny D.	DDC	Staff	1/8/2007	Steering-Discussed with S. Craig worksteps performed relating to opening balances.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - Steering	2.4	\$470	\$1,128	A2
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Review status of interim audit effort on carve out and discussions with team concerning timing of standalone reporting procedures and audit procedures.	0.8	\$575	\$460	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Attend post interim event for the audit of Saginaw (carve out audit portion).	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Finalize international audit instruction Saginaw Carve out audit.	0.5	\$470	\$235	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Prepare brief overview regarding the pushed downs from corporate to the carve out financials at Saginaw for S. Sheckell and J. Henning.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Discussion with J. Perkins (AFD) relative to preliminary scoping of KPMG CJV work.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/9/2007	Saginaw - Review workpapers related to book to physical inventory difference and related SOPA.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Call with J. Perkins and S. Daniels (re. weekly Steering carve-out audit update and M&A debrief session)	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	1/12/2007	Saginaw - Discussion regarding HSS inventory and impact of excess inventory.	0.8	\$275	\$220	A2
Imberger	Guido	GI	Senior Manager	1/15/2007	Review Carve out international scoping workpapers for Partners review.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y expectations related to the presentation of the 2006 carve-out financial statements of Steering:	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), and his team on the methodology to be employed to estimate the Steering portion of the Delphi Corporate incurred but not reported reserve	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y's review of the content of the current footnote disclosures included in the carve-out financial statements	2.9	\$470	\$1,363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y's review of the content of the basic financial statements included in the balance sheet, income statement and statement of equity, and compliance with non-public U.S. GAAP	1.2	\$470	\$564	A2
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Discussion of comments on carve out financial statements with KPMG and Delphi management	1.4	\$575	\$805	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discussion with L. Briggs regarding inventory questions related to non productive inventory counts.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discuss inventory work papers with J. Henning.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on Excess and Obsolescence Reserve on non productive inventory.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/17/2007	Scoping of international work regarding the Lingyun Joint Venture and audit work to be performed there for carve out purposes.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Initiate confirmation from HSS (indirect material manager) for NPI.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review and discuss with D. Houston the inventory roll forward provided to us.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review Excess and Obsolescence Reserve fo Non productive inventory as of 12/31/2006.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Begin to document the Non productive inventory process.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss the process related to non productive inventory and the HSS/CDC implications with S. Avery.	2.8	\$470	\$1,316	A2
Henning	Jeffrey M.	JMH	Partner	1/19/2007	Conf. Call with M. Hatzfeld re: Saginaw carve out financial reporting matters	1.1	\$575	\$633	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discuss with L. Briggs regarding test counts to be done at the CDC.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Prepare a breakdown for NPI at Saginaw and Athens.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - discussion with D. Huston and B. Kilmore regarding the presentation of inventory roll forward.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Provide received information on NPI and status of work to M. Hatzfeld.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with M. Campbell (Athens location of Saginaw) regarding NPI process and the agreements made between atens and NPI management service provider (Martin).	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Prepare a memorandum on non productive inventory.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Discussion regarding audit approach related to 25 payroll transaction testing for carve out audit purposes.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Draft Rep letter for international E&Y teams who perform audits for the carve out.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/21/2007	Redraft the international audit instructions to be send out to China.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/21/2007	Document audit topics to be followed up in particular for carve out purposes.	0.9	\$470	\$423	A2
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Completed audit worksteps relating to non productive inventory.	1.3	\$220	\$286	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - discussion with B. Kilgore, D. Housatan and L. Briggs regarding necessary information regarding inventory roll forward request.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review of information received for Non Productive (NPI) inventory at Saginaw including documentation.	2.7	\$470	\$1,269	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Discussions with KPMG (P. Kahn) relative to 2005 draft financial statement content and approach for CJV 2006 process.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Discussion with J. Perkins relative to international scoping for carve-out audit.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - perform analytical procedures on NPI and select a sample to test with sample counts at the CDC Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Prepare breakdown of NPI inventory in portions held at respective locations.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review Excess and Obsolescence Reserve for Non Productive Inventory.	1.7	\$470	\$799	A2
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering- Meet with D. Huston to discuss non productive inventory.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Discussion with J. Henning, G. Imberger, M. Hatzfeld and D. Chamarro discussing non productive inventory and the excess and obsolescence reserve calculation.	2.3	\$220	\$506	A2
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Documenting of Inventory completed at the HSS Warehouse	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Perform inventory test count at HSS Warehouse in Saginaw	3.4	\$140	\$476	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2007	Incremental procedures performed on tooling, non-productive inventory reserves and WIP costing due to lower carve-out audit scopes.	5.6	\$470	\$2,632	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Meeting with D. Knill, J. Perkins and R. Jok re: steering carve out audit status and timetable	1.0	\$575	\$575	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Review of carve out audit and accounting related risk	4.7	\$770	\$3,619	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering- Meet with D. Huston to discuss non productive inventory.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Completed audit worksteps relating to non productive inventory.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Discussion with J. Henning, G. Imberger, M. Hatzfeld and D. Chamarro discussing non productive inventory and the excess and obsolescence reserve calculation.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Documenting of Inventory completed at the HSS Warehouse	1.8	\$140	\$252	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Meeting with J. Perkins to discuss carve-out audit approach related to cashflow statement presentation, net parent investment.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Correspondence with L. Briggs and S. Avery regarding incremental procedures related to non-productive inventory account balances and Steering division reserv setting processes.	1.7	\$470	\$799	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Meeting with M. Hatzfeld and J. Perkins to review specific matters relative to the Carve out financial statements around cash flow statement presentation	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Test procedures relative to non productive inventory at carve out level.	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Discussion with J. Perkins regarding Test procedures relative to non productive inventory at carve out level.	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Tie out of non productive inventory workpapers to general ledger and other supporting documents.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding Excess and Obsolescence reserve in non productive inventory.	3.4	\$470	\$1,598	A2
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.6	\$220	\$132	A2
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - discussions held with B. Kilgore on swing in non productive inventory in Athens.	0.6	\$470	\$282	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating Warranty Reserves. (Additional Work performed due to Carve Out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Reviewed FAS 5 Summary. (Additional Work performed due to Carve Out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Team update meeting with G. Imberger, K. Tau, S. Craig and D. Chamarro	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed work relating to Liabilities Subject to Compromise. (Additional Work performed due to Carve Out).	1.7	\$220	\$374	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	1.9	\$220	\$418	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Investments	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Prepared list of Open Items for the Saginaw Team	0.4	\$140	\$56	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Prepaid Expenses	0.4	\$140	\$56	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of In-transit Inventory	0.6	\$140	\$84	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Saginaw Team Update Meeting	1.4	\$140	\$196	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Fixed Assets	2.1	\$140	\$294	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit wok necessary due to lower materiality for carve out audit, here identification of potential additional control deficiencies	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit wok necessary due to lower materiality for carve out audit, here review of list of critical reports to be tested by PwC.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit work necessary due to lower materiality for carve out audit, here prepare open item list (information to be obtained and work to be performed).	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Team update meeting - additional audit work necessary due to lower materiality for carve out audit.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Team review of IT Technology Summary for IT applications audited by TSRS - additional audit work necessary due to lower materiality for carve out audit.	1.9	\$470	\$893	A2
Tau	King-Sze	KST	Senior	1/27/2007	Creating and updating a master PBC list related to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Discussion with S. Craig regarding repair and maintenance expense testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Working on employee cost analysis - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Review workpapers - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/27/2007	Review inventory in transit workpapers.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	1/27/2007	Team Update Meeting regarding carve out	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chammaro	Destiny D.	DDC	Staff	1/28/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	1/28/2007	Review received information for Income Statement changes Q4 2006 vs. Q4 2005 - additional audit work necessary due to lower materiality for carve out audit.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/28/2007	Review and revise the follow-up client assist list to be provided to Saginaw - additional audit work necessary due to lower materiality for carve out audit.	1.3	\$470	\$611	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Meeting with D. Huston and V. Zolinski to discuss Work in Process cost build up testing.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed work relating to Liabilities Subject to Compromise. (Additional Work performed due to Carve Out).	0.6	\$220	\$132	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to perform year end audit procedures. (additional work due to Carve out).	0.7	*\$110	\$77	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Meeting V. Zolinski to discuss Work in Process support provided by client.(Additional Work due to Carve Out)	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating to Warranty reserve. (additional work due to Carve out).	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Finalized lead sheets for Accounts receivable, Inventory and Accruals. (additional work due to Carve out).	1.1	\$220	\$242	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed procedures relating to non productive inventory.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end procedures relating to the accrued liabilities. (additional work due to Carve out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed procedures relating to the confirmation of consigned inventory.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Discussed Consigned inventory procedures with D. Huston, S. Hatch, and M. Yeska.	2.3	\$220	\$506	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding MSBT - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding contingencies (FAS 5) - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding property taxes - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Reconciliation of imbalance report Hyperion and DGL ledger account regarding intercompany - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Inventory and revenue related reports/controls additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Related to IT Technology Summary under carve out aspects, NPI inventory system - additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with PwC regarding test performed on critical reports used by Management to post significant non-routine journal entries - additional work necessary due to lower materiality level for carve out Saginaw.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Houston and other Delphi Steering employees regarding consignment inventory - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/29/2007	Review analytical review provided by Company - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Update open items for carve out audit - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Intercompany reconciliation process - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with D. Benway regarding inventory in-transit - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck regarding PBC list - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with G. Imberger regarding Q4 Balance Sheet and Income Statement Analysis - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with L. Irrer regarding accounts payables - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck and the team regarding PBC list - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with P. O'Bee regarding tooling open items - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/29/2007	JE testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with S. Craig regarding her status and answering questions - additional work due to carve out.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck and L. Bourassa regarding testing 10 customer contracts - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with D. Chamarro, G. Imberger, and the Inventory Team from Delphi Saginaw regarding Consigned inventory - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with PwC regarding round 3 tooling testing additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Reviewing PwC round 3 tooling testing - additional work due to carve out.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	1/29/2007	Worked on accounts payable accounts additional work due to carve out.	1.2	\$275	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/29/2007	Reviewing customer P.Os for revenue recognition testing - additional work due to carve out.	1.3	\$275	\$358	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Discussed control deficiencies with G. Imberger and PwC.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating Warranty Reserves. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Reviewed FAS 5 Summary. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end procedures relating to the accrued liabilities. (additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Discussed with G. Imberger FAS 5, Accrued Liabilities, and Gross Margin Analysis.(Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Meeting with D. Huston and V. Zolinski to discuss Work in Process cost build up testing.(Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Created memo for procedures performed by client for consigned inventory. (additional work due to Carve out).	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Reviewed PwC control testing.	2.8	\$220	\$616	A2
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review of inventory testing relative to the carve out audit	0.9	\$575	\$518	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	PwC discussion regarding revenue control - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Document Companies procedure on reviewing reconciling items AP - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/30/2007	WIP testing at Saginaw - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Document management assessment regarding amortization of Tooling - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review FAS 5 report to identify new legal contingencies - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of General Journal entries to test - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of investment workpaper's - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with J. Henning regarding WIP testing .Additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with L. Briggs and L. Irrer regarding status of open items - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Reconcile detail Hyperion AP and AR, both IC to DGL additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Tooling amortization related - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with T. Gaery regarding OAR Q4 2006 vs. Q4 2005 - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Status meeting with J. Perkins at Saginaw - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Preparation of status to be discussed with AFD - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with D. Chamarro WIP testing and audit procedure s to be performed - additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Obtain information on other income./other expense accounts - additional work necessary due to lower materiality level for carve out Saginaw.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with A. Gilda regarding foreign exchange transactions - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of analytical analysis received on SD Balance Sheet and Income Statement - additional work necessary due to lower materiality level for carve out Saginaw.	1.8	\$470	\$846	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with. D. Benway regarding documents received from I/C inventory in-transit testing - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with L. Irrer regarding testing JE's - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with G. Imberger and P. O'Bee regarding tooling amortization - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with L. Irrer regarding accounts payable reconciliations - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with J. Keberlein regarding additional payroll testing requested documents - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with D. Huston and S. Lubben regarding obtaining HSS invoices.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/30/2007	Reviewing customer P.Os for revenue recognition testing- additional work due to carve out.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	1/30/2007	Working on accounts payable documentation and fluctuation analysis - additional work due to carve out.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	1/30/2007	JE testing - additional work due to carve out.	2.1	\$275	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/30/2007	Working on I/C documentation - additional work due to carve out.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Performed inventory composition analysis relating to work in process invenotry. Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Discussed control deficiencies with G. Imberger and PwC.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to perform year end audit procedures. (additional work due to Carve out).	0.7	*\$110	\$77	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Reviewed PwC control testing.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Completed Non Productive Inventory reconciliation. (Additional Work due to Carve Out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Meeting G. Imberger, D. Huston, S. Hatch to discuss Work in Process inventory audit procedures relating to Annual Physical Inventory data.(Additional Work due to Carve Out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-developed Work in Process audit procedures.(Additional Work due to Carve Out)	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Meeting V. Zolinski to discuss Work in Process support provided by client.(Additional Work due to Carve Out)	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Intercompany profit elimination - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	status review of work open - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	How to address NPI testing of movements - Additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/31/2007	Intercompany accounts - additional work necessary due to lower materiality level for carve out Saginaw.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	preparation for and status meeting with J. Perkins (AFD Saginaw) additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion with R. Marcola, K. Mecquire about managements analysis of Income Statement Steering North America - additional work necessary due to lower materiality level for carve out Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion with. D. Chamarro, D. Houstaoon, about work in progress testing - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion Company and PwC regarding control deficiencies - additional work necessary due to lower materiality level for carve out Saginaw.	2.3	\$470	\$1,081	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with P. O'Bee regarding repair and maintenance expense testing - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with L. Briggs regarding revenue recognition testing in relates to terms and title transfers on customer P.O.s - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with L. Irrer regarding testing JE's - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with C. regarding an invoice received for revenue recognition testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with T. Pope regarding accrued payables - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on tying inventory in-transit entry to intercompany - additional work due to carve out.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with J. Keberlein regarding additional payroll testing requested documents - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with T. Pope and G. Imberger regarding cos per employee analysis and manufacturing expense - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on accrued payables - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on JE testing - additional work due to carve out.	3.3	\$275	\$908	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with K. Tau and G. Imberger Allie Gross profit analysis. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with K. Tau non productive inventory reconciliation. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Requested Accounts Receivable Aging report by invoice.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Team Update Meeting. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with M. Hatzfeld and G. Imberger the status of work in process inventory testing. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Reviewed physical inventory test counts to performed to incorporate into work in process testing. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Reviewed work in process inventory testing documentation provided by client to select sample. (Additional Work due to Carve Out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Update discussion with M. Hatzfeld relating Tooling, Non Productive Inventory, and Work in Process. (Additional Work due to Carve Out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with D. Huston about work in process move order points inventory testing. (Additional Work due to Carve Out)	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Completed work in process cost build up testing.Additional Work due to Carve Out)	2.9	\$220	\$638	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Created Test of Control Remediation summary memo.	3.4	\$220	\$748	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Review of non productive inventory approach	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Preparation for conference call on Steering Division conference all on Balance Sheet Analysis - additional work necessary due to lower materiality level for carve out Saginaw..	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Review intercompany workpapers - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	status call with Delphi Steering - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Discussion with PwC regarding their stest on critical controls - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	review other income and expense accounts - additional work necessary due to lower materiality level for carve out Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Data Analysis of non productive inventory - additional work necessary due to lower materiality level for carve out Saginaw.	3.2	\$470	\$1,504	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with L. Irrer regarding an invoice received for inventory in-transit testing - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with L. Briggs regarding revenue recognitio testing in relates to terms and title transfers on customer P.O.s. - Additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with B. Krauseneck regarding PBC list - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger and D. Chamarro regarding status update - additional work due to carve out.	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/1/2007	Working on accrued payables - Additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with D. Chamarro regarding round 2 control testing documentation.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding NPI price testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/1/2007	JE testing - Additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding intercompany profit elimination - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/1/2007	Documenting tooling workpapers - additional work due to carve out.	1.4	\$275	\$385	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Discussion with D. Huston, L. Briggs and G. Imberger Work in Process inventory testing. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Reviewed work in process inventory testing documentation provided by client to select sample. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Discussion with G. Imberger Work in Process inventory testing worksteps. (Additional Work due to Carve Out)	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Performed employee cost test. (Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Created Test of Control Remediation summary memo.	2.4	\$220	\$528	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Performed year end audit procedures relating to Non Productive inventory price test. (Additional Work due to Carve Out)	2.8	\$220	\$616	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Warranty accrual - additional work required for carve out Saginaw purposes.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with R. Marcola regarding analytical review of Steering Division - additional audit work required due to carve out purposes.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Status call with J. Perkins - additional audit work required due to carve out purposes.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/2/2007	Test of work in progress - additional work required work for Saginaw carve out purposes.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with L. Briggs and D. Huston regarding NPI WIP and pricing Reserve - additional audit work required due to carve out purposes.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with PwC regarding critical HSS aging report to test by them Saginaw - additional audit work required due to carve out purposes.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Prepare a work program to test aging HSS / movement for E&O reserve on NPI purposes - additional audit work required due to carve out purposes.	2.6	\$470	\$1,222	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/2/2007	Correspondence with B. Krauseneck and P. O'Bee regarding open items - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/2/2007	Communication with J. Keberlein regarding replacement sample for payroll testing - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding work still needed to be performed - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding procedures needed to be performed on NPI price testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding procedures needed to be performed on payroll testing - Additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger and D. Chamarro regarding status update - Additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger and J. Town regarding tooling - Additional work due to carve out.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/2/2007	Working on accrued payables - Additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/2/2007	Reviewing tooling documents sent by J. Town on debit balance as a rebilled in rollforward - Additional work due to carve out.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding tooling - Additional work due to carve out.	1.1	\$275	\$303	A2
A2 Saginaw Carve-Out Project Total:						276.1		\$100,532	
* Billed at 1/2 of hourly billing rate									
SAP Pre-Implementation									
Henning	Jeffrey M.	JMH	Partner	1/2/2007	'Conf. call with S. Sheckell re: SAP project and BRS involvement.	0.5	\$575	\$288	A2
Buser	Jay	JB	Manager	1/4/2007	Conference call to discuss project timeline and finalize the project workplan.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Meeting with T. Timko and J. Riedy re: SAP project.	1.6	\$575	\$920	A2
Tanner	Andrew J.	AJT	Senior Manager	1/4/2007	Review of audit committee approval presentation for Packard project	0.6	\$520	\$312	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Discuss scope of SAP pre-implementation review	1.5	\$575	\$863	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Discussion with S. Sheckell, J. Henning, and Barry D and K. Stevers re Independence concerns re Independent program review process	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Conf. call to discuss nature and extent of services offering relative to IPR.	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	1/10/2007	Packard SAP review	1.5	\$575	\$863	A2
Buser	Jay	JB	Manager	1/11/2007	Scheduling and prepping team members for the project, including review of workplan.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	1/11/2007	Review of audit committee approval presentation for Packard project	0.4	\$520	\$208	A2
Cash	Kevin L.	KLC	Partner	1/15/2007	Independence discussions and development of Independence memo	1.1	\$575	\$633	A2
Cash	Kevin L.	KLC	Partner	1/16/2007	Independence discussions and development of Independence memo	1.3	\$575	\$748	A2
Buser	Jay	JB	Manager	1/17/2007	Development of team member responsibilities for application and process integrity phase of the project.	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	1/17/2007	Independence discussions and development of Independence memo	2.4	\$575	\$1,380	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	1/18/2007	Development of team member responsibilities for data conversion phase of the project.	1.9	\$330	\$627	A2
Cash	Kevin L.	KLC	Partner	1/18/2007	Independence discussions and development of Independence memo	1.7	\$575	\$978	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the project plan and governance framework.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the SAP application and process integrity template.	0.7	\$520	\$364	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the SAP security framework.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the data conversion strategy.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of controls surrounding the proposed interfaces.	0.7	\$520	\$364	A2
Cash	Kevin L.	KLC	Partner	1/19/2007	Independence discussions and development of Independence memo	2.1	\$575	\$1,208	A2
Buser	Jay	JB	Manager	1/22/2007	Prepare powerpoint presentation and handouts for SAP implementation project meeting with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	4.6	\$330	\$1,518	A2
Buser	Jay	JB	Manager	1/22/2007	Attend SAP implementation project meeting with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	1.4	\$330	\$462	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Conference call with Jim Riedy, Chris Zerull, Mary Beth Cunningham and John Dixon re SAP pre implementation kick off meeting	1.4	\$575	\$805	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	SAP pre-implementation meeting with C. Zerull, J. Buser, and J. Riedy.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	1/22/2007	Conf call re: Packard SAP implementation with J. Riedy, C. Zerull, J. Dixon and EY team	1.4	\$575	\$805	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the project plan and governance framework.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the SAP application and process integrity template.	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the SAP security framework.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the data conversion strategy.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of controls surrounding the proposed interfaces.	1.1	\$520	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Meeting with Packard SAP implementation team to discuss integration of control team	0.7	\$520	\$364	A2
Buser	Jay	JB	Manager	1/23/2007	Review of Delphi application control framework for process integrity assessment.	1.1	\$330	\$363	A2
Clarke	Hayley L.	HLC	Staff	1/23/2007	Review of Delphi application control framework for process integrity assessment.	2.9	\$220	\$638	A2
Clarke	Hayley L.	HLC	Staff	1/23/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.2	\$220	\$704	A2
Buser	Jay	JB	Manager	1/24/2007	Review of Delphi application control framework for process integrity assessment.	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	1/24/2007	Review of Delphi application control framework for process integrity assessment.	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	1/24/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	1/25/2007	Review of Delphi application control framework for process integrity assessment.	3.2	\$220	\$704	A2
Clarke	Hayley L.	HLC	Staff	1/26/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.8	\$220	\$836	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Technical review of the independence memo regarding the SAP project	1.3	\$770	\$1,001	A2
Buser	Jay	JB	Manager	1/29/2007	Review of Delphi application control framework for process integrity assessment.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	1/29/2007	Weekly E&Y conference call to discuss status of SAP-pre-implementation project (specifically data conversion and inventory information), including some prep time.	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	1/29/2007	Kick-off meeting and coordination with management (J. Dixon, R. Heidenreich, and D. Mote)	2.9	\$330	\$957	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Meet with J. Dixon, R. Heidenreich, and D. Mote for kickoff meeting.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Review data conversion testing materials provided by J. Dixon	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Coordinate meetings with business process owners for data conversion review.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Attend meeting to understand application controls	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Packard pre-implementation SAP conference call with J. Buser to discuss company go-live process for Mississippi plants (Brookhaven, Clinton) and E&Y SAI implementation procedures related to data conversion controls.	1.1	\$470	\$517	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with D. Valentine to discuss critical financial Interfaces.	1.1	\$250	\$275	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with S. Bratberg to discuss Sales application interfaces into SAP	0.9	\$250	\$225	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with T. Ryan to discuss Inventory processes, including physical inventory process in Mississippi and inventory data conversions.	1.0	\$250	\$250	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with J. Dixon to discuss Data conversion and interfaces for financial applications.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Meeting with J.Buser, A.Tanner, N.Miller to discuss status of Packard SAP implementation.	0.4	\$330	\$132	A2
Turpin	Glenn T.	GTT	Manager	1/29/2007	Reviewed O2C application controls for Jay & Hayley written by PwC to determine whether anything substantial was missing.	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	1/30/2007	Discussions with H. Clarke/M. Kinzly to review information received by management and to determine next follow-up steps.	2.1	\$330	\$693	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Review data conversion testing materials sent by J. Dixon.	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Coordinate meetings with business process owners for data conversion review.	1.8	\$220	\$396	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Request testing evidence from business process owners for data conversion work.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Meet with S. Pryslak to understand the Sales applications.	0.4	\$220	\$88	A2
Kinzly	Mark P.	MPK	Senior	1/30/2007	Review of output from Packard What-If Tool	2.0	\$250	\$500	A2
Kinzly	Mark P.	MPK	Senior	1/30/2007	Creation of database and queries for SAP Security Analysis	3.9	\$250	\$975	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Request testing evidence from business process owners.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Meet with T. Ryan to understand Inventory applications	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Review evidence of conversion testing	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Coordinate meetings to understand the processes for data conversion	1.3	\$220	\$286	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	1/31/2007	Review of Data Conversion process for Revenue, Expenditures, Inventory	5.1	\$250	\$1,275	A2
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of the Packard SAP independence memo	1.1	\$770	\$847	A2
Buser	Jay	JB	Manager	2/1/2007	Attended data conversion meetings with S. Bratberg and J. Dixon.	2.0	\$330	\$660	A2
Buser	Jay	JB	Manager	2/1/2007	Prepare materials for status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Request testing evidence from business process owners.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Meet with D. Panko to understand Inventory applications	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Coordinate meetings to understand the processes for data conversion	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Meet with J. Dixon to discuss interface and conversion testing process	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Attended internal status update meeting to discuss the progress of work during the week.	0.9	\$220	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Review of independence memo re: SAP services	0.8	\$575	\$460	A2
Kinzly	Mark P.	MPK	Senior	2/1/2007	Review of Packard compensating controls and SOD rules designed within the What-If security tool used by management to configure SAP access.	4.9	\$250	\$1,225	A2
Link	Sarah J.	SJL	Executive Director	2/1/2007	Independence consultation for the Packard SAP implementation project.	1.0	\$520	\$520	A2
Buser	Jay	JB	Manager	2/2/2007	Attend status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	2/2/2007	Attend status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	0.5	\$220	\$110	A2
Devitt	Barry J.	BJD	Senior Manager	2/2/2007	Review of Steering committee mtg presentation and meeting minutes from meetings held throughout 2006 related to Packard SAP implementation.	8.0	\$520	\$4,160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Packard pre-implementation SAP conference call with J. Buser to discuss company go-live process for Mississippi plants (Brookhaven, Clinton) and E&Y SAI implementation procedures related to data conversion controls.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	SAP controls project review status with team	0.5	\$575	\$288	A2
A2 SAP Pre-Implementation Project Total:						133.4		\$48,257	
Tax - Dry Run									
Tosto	Cathy I.	CIT	Partner	1/2/2007	Dry run - follow-up with Mexico on deferred profit sharing	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	1/2/2007	Dry run - coordinate call with Germany and France	0.2	\$575	\$115	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - prep for conference calls with client, Germany and France	0.6	\$575	\$345	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi France and E&Y France to discuss consolidation and other misc issues that came out of dry run	1.1	\$575	\$633	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi Germany and E&Y Germany to discuss consolidation and other issues that arose from dry run	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Correspondence with international teams regarding Dry Run tax procedures.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - prep for conference calls with client, Germany and France	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi France and E&Y France to discuss consolidation and other misc issues that came out of dry run	1.1	\$575	\$633	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi Germany and E&Y Germany to discuss consolidation and other issues that arose from dry run	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with international teams regarding Dry Run tax procedures.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Fee correspondence with foreign team regarding the tax dry run procedures.	1.3	\$470	\$611	A2
Hegelman	Julie Ann	JAH	Senior	1/13/2007	Dry Run - Prepare files for Tax Pack Dry Run	2.6	\$300	\$780	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Fee discussions with international teams regarding the Dry Run tax procedures.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Fee discussions with international teams regarding the Dry Run tax procedures.	0.8	\$470	\$376	A2
Tosto	Cathy I.	CIT	Partner	1/19/2007	Call with T. Tamer on Mexico consolidation issue.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	1/19/2007	Follow-up with E&Y Mexico team on Mexico consolidation issue.	0.3	\$575	\$173	A2
A2 Tax - Dry Run Project Total:						13.7		\$6,743	
A2 Project Total:						1,712.1		\$597,464	
Tax - A3									
Blank	Jacob M.	JMB	Partner	1/2/2007	Call with attorneys, tax department, R. Ward, H. Tucker, and M. Ericson regarding 382(l)(5) vs. 382(l)(6).	1.6	\$750	\$1,200	A3
Ericson	Molly	ME	Manager	1/2/2007	Discussion with R. Ward and K. Hart regarding updates to 382 analysis.	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	1/2/2007	Call with attorneys, tax department, R. Ward, H. Tucker, and J. Blank regarding 382(l)(5) vs. 382(l)(6).	1.0	\$500	\$500	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/2/2007	Create Report 2.0 record for this engagement to comply with internal E&Y quality procedures.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/2/2007	Create Report 2.0 record for this engagement to comply with internal E&Y quality procedures.	0.7	\$600	\$420	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Follow-up with M. Lewis regarding 2006 projections	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Discussion with R. Ward regarding schedule for the week and open items.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Review email from S. Gale regarding timing.	0.2	\$660	\$132	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Correspondence with S. Gale and team regarding timing.	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/2/2007	Call with attorneys, tax department, R. Ward, M. Ericson, and J. Blank regarding 382(l)(5) vs. 382(l)(6).	1.0	\$680	\$680	A3
Tucker	Howard J.	HJT	Partner	1/2/2007	Analysis of impact of proposals on Sec. 382.	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Executive Director	1/2/2007	Analysis of impact of proposals on Sec. 382.	2.3	\$660	\$1,518	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 analyses with R. Ward and K. Hart.	0.3	\$500	\$150	A3
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 comparison analyses with R. Ward.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/3/2007	Edits to 382 comparison analysis.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 comparison analysis with R. Ward.	0.8	\$500	\$400	A3
Ericson	Molly	ME	Manager	1/3/2007	Preparing draft 382 comparison analysis.	3.8	\$500	\$1,900	A3
Hart	Kevin M.	KMH	Senior	1/3/2007	Prepared 4 different 382 scenarios related to Highland & Cerballoosa.	4.4	\$400	\$1,760	A3
Kelley	Daniel F.	DFK	Partner	1/3/2007	Bankruptcy tax services conference call	2.1	\$660	\$1,386	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/3/2007	Meeting with M. Lewis, Jeff & M. Rozcyki from Delph tax department to walk through estimated 2006 taxable income schedule and to discuss options for updating tax basis balance sheet.	1.9	\$600	\$1,140	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/3/2007	Discussion with C. Tosto & D. Kelley re: estimated 2006 taxable income schedule and to discuss options for updating tax basis balance sheet.	1.8	\$600	\$1,080	A3
Strehlow	Val	VPS	Senior Manager	1/3/2007	Tele conf with C. Tosto, J. McBride, and D. Krabill re: Delphi professional fees, preliminary proposed (by company) tax treatment, and technical issues	1.0	\$600	\$600	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Debrief with J. McBride re: his meeting with M. Lewis on 2006 projected taxable income and status of forecasts	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Meet with S. Gale regarding NUBIL analysis	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Review transaction cost binder prepared by client for Jan-May 2006 costs	0.7	\$660	\$462	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Conference call with V. Strehlow regarding bankruptcy costs	0.9	\$660	\$594	A3
Ward	Richard D.	RDW	Executive Director	1/3/2007	Work with K. Hart to update owner shift analysis.	1.9	\$660	\$1,254	A3
Ward	Richard D.	RDW	Executive Director	1/3/2007	Work with M. Ericson on 382 implication analysis.	2.6	\$660	\$1,716	A3
Ericson	Molly	ME	Manager	1/4/2007	Reviewing and discussing 382 comparison analysis with R. Ward and H. Tucker.	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	1/4/2007	382 comparison analysis review and edits.	3.9	\$500	\$1,950	A3
Hart	Kevin M.	KMH	Senior	1/4/2007	Revisions to 382 scenarios related to Highland and Cerballoosa	2.8	\$400	\$1,120	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/4/2007	Coordination of call to discuss tax treatment of bankruptcy costs	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/4/2007	Meeting with J. Whitson and B. Sparks to discuss bankruptcy fee tax treatment	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/4/2007	Reviewing 382 impact of investment proposals.	2.3	\$680	\$1,564	A3
Tucker	Howard J.	HJT	Partner	1/4/2007	Reviewing and discussing 382 comparison analysis with R. Ward and M. Ericson.	1.3	\$680	\$884	A3
Ward	Richard D.	RDW	Executive Director	1/4/2007	Review alternative proposal scenarios with H. Tucker and M. Ericson.	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/4/2007	Work with M. Ericson on alternative proposal scenarios	1.8	\$660	\$1,188	A3
Blank	Jacob M.	JMB	Partner	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, M. Ericson, H. Tucker, and R. Ward regarding 382 comparison analysis and its implications.	1.9	\$750	\$1,425	A3
Ericson	Molly	ME	Manager	1/5/2007	Discussion with H. Tucker, J. Blank, and R. Ward regarding 382 comparison analysis.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, J. Blank, H. Tucker, and R. Ward regarding 382 comparison analysis and its implications.	2.1	\$500	\$1,050	A3
Tosto	Cathy I.	CIT	Partner	1/5/2007	Discussion with V. Strehlow in preparation for Monday's call with client on professional fees	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/5/2007	Prep for Monday call regarding professional fees	0.6	\$660	\$396	A3
Tucker	Howard J.	HJT	Partner	1/5/2007	Discussion with J. Blank, R. Ward, and M. Ericson regarding 382 comparison analysis.	1.4	\$680	\$952	A3
Tucker	Howard J.	HJT	Partner	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, J. Blank, R. Ward and M. Ericson regarding 382 comparison analysis and its implications.	2.3	\$680	\$1,564	A3
Ward	Richard D.	RDW	Executive Director	1/5/2007	Call with J. Whitson, Gross, J. Blank, H. Tucker and M. Ericson regarding 382 analysis	1.5	\$660	\$990	A3
Ward	Richard D.	RDW	Executive Director	1/5/2007	Participate in call with H. Tucker, J. Blank and M. Ericson regarding 382 implications of various proposals	1.6	\$660	\$1,056	A3
Blank	Jacob M.	JMB	Partner	1/7/2007	Reviewing ACH vs. Highland proposals.	1.9	\$750	\$1,425	A3
Blank	Jacob M.	JMB	Partner	1/8/2007	Call with attorneys, J. Whitson, S. Gale, B. Sparks, R. Ward, H. Tucker, and M. Ericson regarding impact of alternative 382 scenarios.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	1/8/2007	Reviewing ACH vs. Highland proposals.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	1/8/2007	Call with attorneys, J. Whitson, S. Gale, B. Sparks, R. Ward, H. Tucker, and J. Blank regarding impact of alternative 382 scenarios.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/8/2007	Reviewing alternative 382 scenarios (Highland and Cerbalooa as/not as 5%).	1.2	\$500	\$600	A3
Ericson	Molly	ME	Manager	1/8/2007	Section 382 analyses summary.	1.9	\$500	\$950	A3
Ericson	Molly	ME	Manager	1/8/2007	Section 382 analyses - impact of alternative scenarios varying treatment of Cerbalooa and Appaloosa.	3.7	\$500	\$1,850	A3
Hart	Kevin M.	KMH	Senior	1/8/2007	Revisions to 382 analysis with the 3 scenarios (Highland, Cerbalooa and Highland & Cerbalooa)	2.4	\$400	\$960	A3
Hart	Kevin M.	KMH	Senior	1/8/2007	382 analysis. Three scenarios: Highland, Cerbalooa, and Highland & Cerbalooa	3.6	\$400	\$1,440	A3
Kelley	Daniel F.	DFK	Partner	1/8/2007	Discussion on Delphi deductibility of bankruptcy fees	1.9	\$660	\$1,254	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks re tax treatment of Chapter 11 professional fees.	0.9	\$600	\$540	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Review of proposed Jan-May 2006 treatment schedule in preparation for conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks.	0.2	\$600	\$120	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Follow-up call with C. Tosto regarding conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	1/8/2007	Follow-up discussion with V. Strehlow regarding bankruptcy professional fees tax treatment and pull info to send to Val	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/8/2007	Conference call with J. Whitson, B. Sparks, S. Gale, M. Rozycki, D. Kelley and V. Strehlow regarding tax treatment of bankruptcy professional fees	0.9	\$660	\$594	A3
Tucker	Howard J.	HJT	Partner	1/8/2007	Reviewing ACH vs. Highland proposals.	3.8	\$680	\$2,584	A3
Ward	Richard D.	RDW	Executive Director	1/8/2007	Work on analysis comparing 382 implications of ACH proposal with Highland proposal	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	1/8/2007	Work with M. Ericson and K. Hart on updates to 382 analysis	2.7	\$660	\$1,782	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with H. Tucker and R. Ward regarding 1374 approach.	0.4	\$500	\$200	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/9/2007	Meeting with R. Ward, C. Tosto, and J. McBride regarding status of tax analyses and information needs.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with S. Gale and R. Ward regarding 5 year forecast.	0.8	\$500	\$400	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with C. Tosto, R. Ward and J. McBride regarding treatment of pension payments under 1374 approach and Sec. 404.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/9/2007	Meeting with R. Ward, C. Tosto, J. McBride, S. Gale and Mark regarding status of tax analyses and information needs.	1.1	\$500	\$550	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with H. Tucker, S. Gale, and R. Ward regarding pension payments and other material items to be considered in the cash tax forecast.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/9/2007	Travel time from Atlanta to Detroit for meetings at the company.	4.0	*\$250	\$1,000	A3
Hart	Kevin M.	KMH	Senior	1/9/2007	Review of the 382 analysis - 3 scenarios and emailed to M. Ericson and R. Ward	0.3	\$400	\$120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Meeting with S. Gale, M. Rocycki, C. Tosto, R. Ward, & M. Ericson to discuss NUBIL issue and how to go about creating an updated tax balance sheet as of 12/31/06.	3.2	\$600	\$1,920	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Review book/tax differences in 12/31/05 tax basis balance sheet to develop game plan for rolling such differences forward to 12/31/06 based on 2006 projected taxable income.	3.3	\$600	\$1,980	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Meeting with C. Tosto, R. Ward & M. Ericson to discuss next steps.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with S. Gale with regard to professional costs	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Discussion with V. Strehlow with regard to professional costs and strategize on work product to be completed and timing	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Professional fee technical analysis	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	2006 estimated tax basis balance sheet - review info provided by client on 2006 estimates	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with R. Ward, M. Erickson and J. McBride to discuss update on NUBIL analysis and discuss agenda with client	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Review cerberloosa agreement	0.9	\$660	\$594	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/9/2007	Discussion with J. McBride regarding 2003-65 issues for Delphi	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with S. Gale, M. Rozycki, M. Erickson, R. Ward and J. McBride regarding status of forecasts and NUBIL analysis	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with R. Ward, M Erickson and J. McBride regarding work to be completed by Wednesday in support of the tax forecast and discuss technical NUBIL issues with regard to pension and other matters	1.9	\$660	\$1,254	A3
Tucker	Howard J.	HJT	Partner	1/9/2007	Review of 382 issues in connection with emergence transaction.	1.8	\$680	\$1,224	A3
Tucker	Howard J.	HJT	Partner	1/9/2007	Call with R. Ward, M. Ericson and S. Gale to discuss various 382 issues	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Call with H. Tucker, M. Ericson and S. Gale to discuss various 382 issues	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Meet with M. Ericson, C. Tosto and J. McBride to assess status of NUBIL calculations, discuss open items, develop approach for preliminary calculations	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Meet with S. Gale, M. Ericson and C. Tosto regarding methodology for estimating cash taxes, discuss availability of information	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Travel from Atlanta to Detroit for meetings with the client.	3.0	*\$330	\$990	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Address various technical issues surrounding 382 impact on cash taxes, including timing of pension plan deductions	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	1/10/2007	Reviewing 382 implications of emergence transactions.	1.1	\$750	\$825	A3
Buchbinder	Elizabeth N.	ENB	Partner	1/10/2007	Discussion with C. Tosto regarding pension deduction timing under 404(a)(6).	1.0	\$750	\$750	A3
Ericson	Molly	ME	Manager	1/10/2007	Discussion with S. Gale regarding built-in losses in 382 analysis.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/10/2007	Research regarding treatment of pension payments under 1374 approach of Notice 2003-65.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/10/2007	Call with J. Mason, R. Ward, H. Tucker and C. Tosto regarding treatment of pension payments under 1374 approach of Notice 2003-65.	2.3	\$500	\$1,150	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/10/2007	Discussing impact of Sec. 382 analysis on 5 year forecast with S. Gale, R. Ward, C. Tosto, and J. McBride.	2.3	\$500	\$1,150	A3
Ericson	Molly	ME	Manager	1/10/2007	Modeling 382 analysis impact on 5 year forecast.	3.8	\$500	\$1,900	A3
Mason	Robert J.	RJM	Partner	1/10/2007	Call with D. Hudson to discuss potential treatment of a section 59(e) item as basis.	1.6	\$660	\$1,056	A3
Mason	Robert J.	RJM	Partner	1/10/2007	Call with H. Tucker, R. Ward and M. Erickson to discuss application of section 382(h).	2.4	\$660	\$1,584	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/10/2007	Review 5 year cash tax projection.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/10/2007	Meetings with S. Gale & M Rozycki, R. Ward, C. Tostc & M. Ericson re 5 year projection of cash taxes & various issues related thereto.	2.9	\$600	\$1,740	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Review plr 199935062	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Discuss forecasts and 382 analysis with S. Gale	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Meeting with S. Gale and M. Rozycki to discuss questions related to forecast and items to add	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Meeting with S. Gale regarding forecast assumptions and followup discussions surrounding pension deduction	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Conference call with L. Buchbinder regarding 404(a)(6) rules on pension deduction.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Follow-up with R. Ward regarding sameregarding 404(a)(6) rules on pension deduction.	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Conference call with J. Mason, H. Tucker, M. Erickson and R. Ward regarding 2003-65, NUBIL and rbil issues with regard to pension payments to plan and to gm and other emergencies items	2.4	\$660	\$1,584	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Review forecasts and 382 limits/assumptions.	1.8	\$660	\$1,188	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Discussion with R. Ward and M. Erickson regarding forecasts and 382 limits/assumptions and	1.1	\$660	\$726	A3
Tucker	Howard J.	HJT	Partner	1/10/2007	Call with Mason, C. Tosto, R. Ward and M. Ericson regarding RBIL implications of pension plan payments, other RBIL matters	1.9	\$680	\$1,292	A3
Tucker	Howard J.	HJT	Partner	1/10/2007	Call with R. Ward and J. Ericson regarding summary memorandum prepared for Skadden	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	1/10/2007	Call with H. Tucker and J. Ericson regarding summary memorandum prepared for Skadden	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Meet with S. Gale, M. Rozycki, C. Tosto and M. Ericson in connection with cash tax modeling	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Call with Mason, C. Tosto, H. Tucker and M. Ericson regarding RBIL implications of pension plan payments, other RBIL matters	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Information gathering in connection with cash tax calculations, develop preliminary methodology	2.7	\$660	\$1,782	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Work with M. Ericson on cash tax modeling	2.8	\$660	\$1,848	A3
Blank Ericson	Jacob M.	JMB	Partner	1/11/2007	Reviewing 382 impact of pension payments.	1.4	\$750	\$1,050	A3
	Molly	ME	Manager	1/11/2007	Comments and edits to memo regarding treatment of pension payments under 1374 approach of Notice 2003-65	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	1/11/2007	Call with H. Tucker and R. Ward regarding edits to 382 analysis summary.	1.1	\$500	\$550	A3
Ericson	Molly	ME	Manager	1/11/2007	Edits to five year forecast (382 impact).	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	1/11/2007	Return travel time from Detroit to Atlanta.	3.5	*\$250	\$875	A3
Tosto	Cathy I.	CIT	Partner	1/11/2007	Review updated 382 schedules	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/11/2007	Review 382 analysis	1.6	\$660	\$1,056	A3
Tucker	Howard J.	HJT	Partner	1/11/2007	Delphi - Revised projections NOR bill issues	3.6	\$680	\$2,448	A3
Ward	Richard D.	RDW	Executive Director	1/11/2007	Draft internal memorandum regarding 382 implications of pension plan payments	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	1/11/2007	Work on updates to cash tax model, address questions from S. Gale.	2.1	\$660	\$1,386	A3
Ericson	Molly	ME	Manager	1/12/2007	Call with J. Whitson, S. Gale, and M. Rozycki regarding results of 382 analysis in 5 year forecast.	1.0	\$500	\$500	A3
Hart	Kevin M.	KMH	Senior	1/12/2007	Review of 5 year Tax forecast dated 1/8/07.	0.5	\$400	\$200	A3
Hart	Kevin M.	KMH	Senior	1/12/2007	Call with J. Whitson, S. Gale, M. Rozycki, and B. Sparks, R.Ward, and M. Ericson regarding results of 382 analysis in 5 year forecast.	0.9	\$400	\$360	A3
Khalil	Ahmed S.	ASK	Staff	1/12/2007	Discussed with C. Tosto regarding memo dealing with 2007 Pension contribution Delphi will make upon its emergence.	0.3	\$264	\$79	A3
Khalil	Ahmed S.	ASK	Staff	1/12/2007	Drafted memo regarding whether Delphi's pension contribution could be attributed to the 2006 tax year.	2.4	\$264	\$634	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/12/2007	Discuss with A. Khalil memo to be drafted on pension issue	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/12/2007	Review 382 memo related to 2003-65 and pension	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Executive Director	1/12/2007	Updates to internal memorandum regarding 382 implications of pension plan payments	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/12/2007	Prepare for and participate in conference call with J. Whitson, B. Rozycki, S. Gale, M. Ericson and K. Hart regarding cash tax analysis	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	1/15/2007	Reviewing 382 analysis in 5 year forecast.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	1/15/2007	Prepare email to C. Gross regarding five year forecast.	0.2	\$500	\$100	A3
Ericson	Molly	ME	Manager	1/15/2007	Documenting scope, assumptions, and review with respect to 382 analysis and five year forecast.	0.7	\$500	\$350	A3
Mason	Robert J.	RJM	Partner	1/15/2007	Review of authorities regarding treatment of change date payments.	1.0	\$660	\$660	A3
Strehlow	Val	VPS	Senior Manager	1/15/2007	Beginning drafting technical overview memorandum	0.6	\$600	\$360	A3
Ward	Richard D.	RDW	Executive Director	1/15/2007	Review of cash tax calculations, answer questions regarding same.	1.2	\$660	\$792	A3
Ericson	Molly	ME	Manager	1/16/2007	Drafting memo regarding assumptions and caveats in 5 year forecast.	1.4	\$500	\$700	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Preparation of Chapter 11 professional fee technical overview memo.	2.7	\$600	\$1,620	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Review of file materials re: Chapter 11 professional fee technical overview memo.	2.1	\$600	\$1,260	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Prepare e-mail to C. Tosto re: Chapter 11 professional fee technical overview memo.	0.4	\$600	\$240	A3
Tosto	Cathy I.	CIT	Partner	1/16/2007	Review and revise technical memorandum prepared by V. Strehlow related to the tax treatment of professional fees.	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/16/2007	Weekly status update call with J. Whitson, S. Gale, Gross, Sensenbrenner and M. Ericson	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	1/17/2007	Call with H. Tucker, R. Ward, M. Ericson, and Skadden to discuss 5 year cash tax forecast, major assumptions, technical issues.	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	1/17/2007	Call with H. Tucker and R. Ward to discuss five year forecast in advance of call with Skadden.	0.4	\$500	\$200	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/17/2007	Updates to cash tax analysis affected by updated book numbers.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/17/2007	Call with H. Tucker, R. Ward, J. Blank, and Skadden to discuss 5 year cash tax forecast, major assumptions, technical issues.	1.9	\$500	\$950	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Review memo drafted by R. Ward re: treatment of certain deductions as recognized built-in loss (RBIL) for purposes of section 382.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Review memo drafted by V. Strelow re: potential tax issues surrounding treatment of professional fees incurred during the bankruptcy.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Perform internal E&Y tax quality procedures (update & organize files with proper documentation, submit applicable documents to the Tax Documents Repository database).	2.1	\$600	\$1,260	A3
Tucker	Howard J.	HJT	Partner	1/17/2007	Participate in call with Skadden, M. Ericson, J. Blank and M. Ericson to discuss tax technical points in the draft cash tax calculation	2.6	\$680	\$1,768	A3
Ward	Richard D.	RDW	Executive Director	1/17/2007	Review memo nature of work performed relative to cash tax calculations	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/17/2007	Participate in call with Skadden, H. Tucker, J. Blank and M. Ericson to discuss tax technical points in the draft cash tax calculation	2.4	\$660	\$1,584	A3
Ericson	Molly	ME	Manager	1/18/2007	Review discussion with R. Ward regarding cash tax forecast.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/18/2007	Call with S. Gale to clarify issue regarding cash tax forecast.	0.2	\$500	\$100	A3
Tucker	Howard J.	HJT	Partner	1/18/2007	Reviewing updated cash tax calculations.	2.3	\$680	\$1,564	A3
Ward	Richard D.	RDW	Executive Director	1/18/2007	Discussion with M. Ericson regarding updated cash tax calculations.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/18/2007	Review updated cash tax calculations.	1.2	\$660	\$792	A3
Ericson	Molly	ME	Manager	1/19/2007	Prepare email re: updated forecast to S. Gale.	0.1	\$500	\$50	A3
Ericson	Molly	ME	Manager	1/19/2007	Call with Skadden, R. Ward and H. Tucker regarding updated cash tax forecast.	0.5	\$500	\$250	A3
Tucker	Howard J.	HJT	Partner	1/19/2007	Reviewing cash tax projections in preparation for call with Skadden.	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	1/19/2007	Participate in call with Gross, Sensenbrenner, R. Ward and M. Ericson regarding updated cash tax projections	0.9	\$680	\$612	A3
Ward	Richard D.	RDW	Executive Director	1/19/2007	Participate in call with Gross, Sensenbrenner, H. Tucker and M. Ericson regarding updated cash tax projections	0.9	\$660	\$594	A3
Blank	Jacob M.	JMB	Partner	1/22/2007	Reviewing 382 implications on 5 year forecast.	1.1	\$750	\$825	A3
Khalil	Ahmed S.	ASK	Staff	1/22/2007	Obtained legal research pertaining to classifying bankruptcy costs from cases, revenue rulings, and statutes	0.8	\$264	\$211	A3
Khalil	Ahmed S.	ASK	Staff	1/22/2007	Researched section 263 issues relating to classifying bankruptcy reorganization costs.	2.3	\$264	\$607	A3
Tucker	Howard J.	HJT	Partner	1/22/2007	Reviewing 382 implications on 5 year forecast.	1.4	\$680	\$952	A3
Blank	Jacob M.	JMB	Partner	1/24/2007	Reviewing 382 issue related to pension payment.	1.3	\$750	\$975	A3
Khalil	Ahmed S.	ASK	Staff	1/24/2007	Obtained legal research pertaining to classifying bankruptcy costs from cases, revenue rulings, and statutes	0.8	\$264	\$211	A3
Ericson	Molly	ME	Manager	1/25/2007	Discussing alternative 382 scenarios with R. Ward and H. Tucker.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/25/2007	Modeling alternative 382 scenarios.	2.1	\$500	\$1,050	A3
McElroy	Ellen	EM	Partner	1/25/2007	Review of transaction costs in bankruptcy	2.0	\$750	\$1,500	A3
Strehlow	Val	VPS	Senior Manager	1/25/2007	Conf. call with C. Tosto and E. McElroy re: client reactions to memo and possible IRS National Office guidance regarding "institute and administer" standard	1.7	\$600	\$1,020	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Call with S. Gale related to discussions with IRS on professional fees.	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Follow-up call with E. McElroy related to discussions with IRS on professional fees.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Conference call with E. McElroy and V. Strehlow regarding professional fees and IRS national office perspective	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Meet with S. Gale, J. Whitson and M. Rocycki regarding tax treatment of professional fees	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Discuss professional fee meeting with D. Kelley and V. Strehlow and follow-up to be performed	1.9	\$660	\$1,254	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	1/25/2007	Reviewing 382 impact on updated 5 year forecast.	1.0	\$680	\$680	A3
Tucker	Howard J.	HJT	Partner	1/25/2007	Discussion with R. Ward, D. Kelley and C. Tosto regarding status of bankruptcy tax issues	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Executive Director	1/25/2007	Second partner review	1.0	\$660	\$660	A3
Kelley	Daniel F.	DFK	Partner	1/26/2007	Discussion with R. Ward, H. Tucker and C. Tosto regarding status of bankruptcy tax issues	1.0	\$660	\$660	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Review of S. Gale's comments to technical memorandum related to the tax treatment of professional fees.	0.6	\$600	\$360	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Call with C. Tosto related to context around S. Gale's comments to the technical memorandum related to the tax treatment of professional fees and discuss how to respond/revise memorandum.	0.7	\$600	\$420	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Preparation of e-mail identifying probable modification to memo.	0.3	\$600	\$180	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Discuss model review comments with M. Ericson	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Call with D. Kelley, C. Tosto and H. Tucker to discuss tax accounting issues	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Discuss models with H. Tucker	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Review and revise cash tax scenario models	2.4	\$660	\$1,584	A3
Blank	Jacob M.	JMB	Partner	1/28/2007	Reviewing 382 issue related to pension payment.	1.2	\$750	\$900	A3
Blank	Jacob M.	JMB	Partner	1/29/2007	Call with J. Whitson, S. Gale, Skadden, M. Ericson, R. Ward and H. Tucker regarding 5 year forecast and PwC due diligence information request.	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	1/29/2007	Reviewing 382 impact on 5 year forecast.	1.3	\$750	\$975	A3
Ericson	Molly	ME	Manager	1/29/2007	Updating forecast for updated numbers provided by the Company.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/29/2007	Call with J. Whitson, S. Gale, Skadden, J. Blank, R. Ward and H. Tucker regarding 5 year forecast and PwC due diligence information request.	0.7	\$500	\$350	A3
Tosto	Cathy I.	CIT	Partner	1/29/2007	Discuss professional fee memo with V. Strehlow	0.4	\$660	\$264	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/29/2007	Review V. Strehlow's email regarding suggested approach to memo and respond	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/29/2007	Call with J. Whitson, S. Gale, Skadden, J. Blank, R. Ward and M. Ericson regarding 5 year forecast and PwC due diligence information request.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	1/29/2007	Reviewing 382 impact on 5 year forecast.	2.1	\$680	\$1,428	A3
Ward	Richard D.	RDW	Executive Director	1/29/2007	Review client revisions to taxable income model	0.5	\$660	\$330	A3
Ward	Richard D.	RDW	Executive Director	1/29/2007	Status update call with client and attorneys - discussed cash tax projections and planned updates	0.7	\$660	\$462	A3
Blank	Jacob M.	JMB	Partner	1/30/2007	Call with Skadden, R. Ward, H. Tucker, and M. Ericson regarding forecast scenarios.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	1/30/2007	Reviewing 382 issue related to pension payment.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	1/30/2007	Call with Skadden, R. Ward, H. Tucker, and J. Blank regarding forecast scenarios.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/30/2007	Modeling forecast scenarios at various cash repatriation levels.	1.4	\$500	\$700	A3
Tucker	Howard J.	HJT	Partner	1/30/2007	Reviewing 382 impact on 5 year forecast.	1.1	\$680	\$748	A3
Tucker	Howard J.	HJT	Partner	1/30/2007	Call with R. Ward, J. Ericson and Sensenbrenner to review alternative cash tax scenarios	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Call with H. Tucker, J. Ericson and Sensenbrenner to review alternative cash tax scenarios	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Review updated cash tax scenarios	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Work with M. Ericson on cash tax models with 2007 foreign earnings repatriation	0.8	\$660	\$528	A3
Ericson	Molly	ME	Manager	1/31/2007	Prepare email regarding forecast scenarios to Skadden.	0.4	\$500	\$200	A3
Tucker	Howard J.	HJT	Partner	1/31/2007	Reviewing 382 impact on 5 year forecast.	0.9	\$680	\$612	A3
Tucker	Howard J.	HJT	Partner	1/31/2007	Call with R. Ward and M. Ericson to review updated scenarios	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	1/31/2007	Call with H. Tucker and M. Ericson to review updated scenarios	0.6	\$660	\$396	A3
A3 Project Total:						277.0		\$163,905	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with B. Hamblin regarding Delphi - Invoice Analysis.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with S. Sheckell regarding Delphi Payment Status.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Preparation of November invoice package for all interested parties.	1.9	\$140	\$266	
Tosto	Cathy I.	CIT	Partner	1/2/2007	Accumulation of information related to preparation of the fee application.	0.6	\$575	\$345	
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with B. Hamblin and J. Simpson regarding Bankruptcy Time & Expense reporting parameters.	0.4	\$140	\$56	
Pikos	Matthew C.	MCP	Senior	1/3/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Begin formatting December invoice per Court requirements.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Preparation of December Access database for bankruptcy billing process.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Review Delphi December T&E from B. Hamblin; format accordingly for access database import.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Update MASTER Employees and MASTER Code Combo for December invoice.	1.1	\$140	\$154	
Barwin	Kristen N.	KNB	Staff	1/4/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$220	\$132	
Tau	King-Sze	KST	Senior	1/4/2007	Accumulation of information related to preparation of the fee application.	0.3	\$275	\$83	
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Accumulation of information related to preparation of the fee application	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Continue formatting December invoice per Court requirements.	2.2	\$140	\$308	
Boehm	Michael J.	MJB	Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Accumulation of information related to preparation of the fee application	0.3	\$220	\$66	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Kearns	Matthew R.	MRK	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.3	\$300	\$90	
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Marold	Erick W.	EWM	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.8	\$250	\$200	
Schwandt	Lisa N.	LNS	Staff	1/5/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Sheckell	Steven F.	SFS	Partner	1/5/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of December invoice for bankruptcy court.	0.8	\$470	\$376	
Stille	Mark Jacob	MJS	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	1/6/2007	Worked on December invoice fee detail.	2.0	\$140	\$280	
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with J. Simpson regarding Delphi Audit Engagement Letter.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with S. Sheckell and J. Simon regarding court process for revised rates.	2.0	\$140	\$280	
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Work on December invoice.	2.9	\$140	\$406	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Correspondence with B. Hamblin and SSC regarding Delphi Expense Inquiry on December detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Follow-up with individuals regarding Delphi December Time and Expense information.	1.2	\$140	\$168	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Follow-up with J. Simon regarding Delphi - Revised Rates.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Work on December invoice.	2.6	\$140	\$364	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with J. Simpson regarding December invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with K. Schafer and B. Hamblin regarding Delphi Payment Detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Finalize draft of December invoice.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of December 06 EXHIBIT D (for Tax).	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of December 06 EXHIBIT D (for TSRS).	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of Rate Comparison per S. Sheckell.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Research Rate Comparison per S. Sheckell.	0.8	\$140	\$112	
Barwin	Kristen N.	KNB	Staff	1/11/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Aquino	Heather	HRA	Client Serving Associate	1/12/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	
Boehm	Michael J.	MJB	Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamorro	Destiny D.	DDC	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Gerber	Katherine A.	KAA	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Harbaugh	James M.	JMH	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$250	\$125	
Horner	Kevin John	KJH	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.3	\$300	\$90	
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Pikos	Matthew C.	MCP	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Simpson	Jamie	JS	Senior Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Yang	Jinglu	JY	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	1/13/2007	Review updated engagement letter for court submission.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	1/13/2007	Review of December invoice - Exhibit D.	2.7	\$470	\$1,269	
Simpson	Jamie	JS	Senior Manager	1/14/2007	Review of Exhibit E for December invoice for bankruptcy court.	0.5	\$470	\$235	
Boehm	Michael J.	MJB	Manager	1/15/2007	Review of DPSS and E&S December time incurred for invoice.	0.6	\$330	\$198	
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review December invoice.	0.6	\$575	\$345	
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of time details for E&S and DPSS time incurred in December for bankruptcy court reporting.	1.2	\$470	\$564	
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with H. Aquino regarding December invoice status.	0.3	\$470	\$141	
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	
Pacella	Shannon M.	SMP	Manager	1/18/2007	Review hours charged for the month of December to identify out of scope areas.	1.1		\$0	
Powers	Laura	LP	Staff	1/18/2007	Accumulation of information related to preparation of the fee application	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review monthly invoice for submission to court	2.8	\$575	\$1,610	
Simpson	Jamie	JS	Senior Manager	1/18/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	
Barwin	Kristen N.	KNB	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Craig	Tashawna N.	TNC	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Ford	David Hampton	DHF	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Gerber	Katherine A.	KAA	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$300	\$240	
Harbaugh	James M.	JMH	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$250	\$125	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Horner	Kevin John	KJH	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Imberger	Guido	GI	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Kearns	Matthew R.	MRK	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Miller	Nicholas S.	NSM	Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Nicol	Jeremy M.	JMN	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Pacella	Shannon M.	SMP	Manager	1/19/2007	Prepare email to team to reverse time for hours incurred that were out of scope - included spreadsheet identifying which hours should be reversed.	0.8	\$330	\$264	
Pacella	Shannon M.	SMP	Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Powers	Laura	LP	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	1.1	\$250	\$275	
Saimoua	Omar Issam	OIS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.6	\$220	\$352	
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Sheckell	Steven F.	SFS	Partner	1/19/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.2	\$220	\$264	
Stille	Mark Jacob	MJS	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Stille	Mark Jacob	MJS	Senior	1/19/2007	Reclass of time to advisory code for remediation and advisory activities performed during December.	0.6	\$250	\$150	
Tait	Kristin M.	KMT	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/13/2007	Preparation of email to S. Sheckell regarding Increase in Fees/Bankruptcy Court process.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/20/2007	Review DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT in detail and forward to J. Simpson and S. Sheckell accordingly.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Call with J. Simon regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Coordination of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT pre-call per S. Sheckell.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with M. Hatzfeld regarding Catalyst Entry for M. Fitzpatrick on December invoice.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with S. Sheckell regarding December Expense Inquiries.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Simpson and A. Krabill regarding December expenses for invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with S. Sheckell and J. Simon regarding fee increase and bankruptcy court process to do so.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Preparation of December Audit Time By Division to Identify OOS; forward to team accordingly.	1.9	\$140	\$266	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Review Delphi - Dec 2006 T&E updated thru Jan 12th per B. Hamblin.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Revise December 06 EXHIBIT D per J. Simpson.	1.1	\$140	\$154	
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Pikos	Matthew C.	MCP	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of December invoice for bankruptcy court.	0.6	\$470	\$282	
Yang	Jinglu	JY	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Additional correspondence with S. Sheckell and J. Simpson regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT - pre-call.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with J. Henning regarding Delphi December Invoice - Time Detail.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Correspondence with R. Ward and M. Ericson regarding Delphi December 06 - Bankruptcy Tax Time on invoice for review.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Update December invoice for tax revisions, etc.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Draft Fee Committee Response - June 1 to Sept. 30 06 per S. Sheckell and J. Simpson.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Participate in DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT - PRE-CALL.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Prepare Delphi December Invoice draft package for S. Sheckell's review.	0.5	\$140	\$70	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Revisions to December invoice per M. Hatzfeld.	0.4	\$140	\$56	
Pikos	Matthew C.	MCP	Senior	1/23/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Powers	Laura	LP	Staff	1/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	1/23/2007	Draft responses to Fee Committee requests	2.4	\$575	\$1,380	
Sheckell	Steven F.	SFS	Partner	1/23/2007	Review monthly invoice for submission to court	4.2	\$575	\$2,415	
Simpson	Jamie	JS	Senior Manager	1/23/2007	Conf. call with S. Sheckell, H. Aquino and J. Simon regarding fee auditor report for third interim period.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with J. Simpson and S. Sheckell regarding December invoice revisions.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with J. Simpson, S. Sheckell, J. Simon and M. Hosbach regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with S. Pacella and J. Simpson regarding Delphi December Time Inquiry for E. Ginsburg.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with team regarding December Audit Time By Division - Identify OOS.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with B. Hamblin regarding Delphi Payment Detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Finalize Fee Committee Response - June 1 to Sept. 30 06 per J. Simpson and S. Sheckell.	1.6	\$140	\$224	
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Pikos	Matthew C.	MCP	Senior	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$250	\$50	
Sheckell	Steven F.	SFS	Partner	1/24/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	1/24/2007	Draft responses to Fee Committee requests	1.4	\$575	\$805	
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of December invoice for bankruptcy court.	1.9	\$470	\$893	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of E&Y response to fee auditor report for third interim period.	2.1	\$470	\$987	
Smith	Carolyn E.	CES	Staff	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with J. Simpson, S. Pacella and M. Hatzfeld regarding December 06 EXHIBIT D for division OOS and TSRS oos.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with T. Gomersall and B. Hamblin regarding billing status of TSRS risk advisory engagement code.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Revise December 06 EXHIBIT D for division OOS and TSRS oos.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Participate on Fee Committee call regarding Third Interim.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Preparation for Fee Committee call regarding Third Interim.	1.4	\$140	\$196	
Asher	Kevin F.	KFA	Partner	1/25/2007	Accumulation of information related to preparation of the fee application	1.2	\$770	\$924	
Pikos	Matthew C.	MCP	Senior	1/25/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Powers	Laura	LP	Staff	1/25/2007	Accumulation of information related to preparation of the fee application	0.3	\$140	\$42	
Sheckell	Steven F.	SFS	Partner	1/25/2007	Draft responses to Fee Committee requests	0.4	\$575	\$230	
Sheckell	Steven F.	SFS	Partner	1/25/2007	Review monthly invoice for submission to court	0.6	\$575	\$345	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Conf. call with Fee Committee regarding third interim fee application.	0.4	\$470	\$188	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation for conf. call with Fee Committee, S. Sheckell and H. Aquino regarding third interim fee application.	0.3	\$470	\$141	
Smith	Carolyn E.	CES	Staff	1/25/2007	Accumulation of information related to preparation of the fee application	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with J. Sykes, R. Miller, G. Walters and S. Sheckell regarding Delphi - 1st and 2nd Interim Review - information requested.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Hatzfeld regarding December Time Inquiry.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Brief review of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with B. Hamblin and S. Pacella regarding reclass of entries on the December invoice.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Work on December invoice per S. Sheckell's revisions.	1.3	\$140	\$182	
Barber	Keith A.	KAB	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Barwin	Kristen N.	KNB	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Boehm	Michael J.	MJB	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Boehm	Michael J.	MJB	Manager	1/19/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Gerber	Katherine A.	KAA	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Harbaugh	James M.	JMH	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Horner	Kevin John	KJH	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Imberger	Guido	GI	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Kearns	Matthew R.	MRK	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.9	\$470	\$423	
Marold	Erick W.	EWM	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Nicol	Jeremy M.	JMN	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Pacella	Shannon M.	SMP	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Peterson	Christopher A.	CAP	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.3	\$330	\$99	
Pikos	Matthew C.	MCP	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.2	\$250	\$50	
Powers	Laura	LP	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$140	\$112	
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.9	\$140	\$126	
Smith	Carolyn E.	CES	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.4	\$140	\$56	
Stille	Mark Jacob	MJS	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.7	\$250	\$175	
Tait	Kristin M.	KMT	Staff	1/26/2007	Accumulation of information related to preparation of the fee application.	0.4	\$140	\$56	
Tau	King-Sze	KST	Senior	1/26/2007	Accumulation of information related to preparation of the fee application.	0.8	\$275	\$220	
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Correspondence with J. Sykes regarding Ernst & Young (Delphi) January - March and May Invoices.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Resubmission of Ernst & Young (Delphi) January - March and May Invoices.	0.6	\$140	\$84	
Simpson	Emma-Rose S.	ESS	Staff	1/27/2007	Accumulation of information related to preparation of the fee application	1.0	\$220	\$220	
Smith	Carolyn E.	CES	Staff	1/27/2007	Accumulation of information related to preparation of the fee application	0.1	\$140	\$14	
Simpson	Jamie	JS	Senior Manager	1/28/2007	Final review of Exhibit D for bankruptcy court.	1.4	\$470	\$658	
Simpson	Jamie	JS	Senior Manager	1/28/2007	Final review of Exhibit E for bankruptcy court.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with B. Hamblin regarding Delphi December Invoice.	0.4	\$140	\$56	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Pacella and J. Simpson regarding Delphi December Invoice - FINAL.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Sheckell, J. Simpson and J. Simon regarding final fee adjustment and supporting detail.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Foot December invoice for finalization.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of billing summary for December invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of December invoice package for all interested parties.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of timekeeper summary for December invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Revisions to December invoice per J. Simpson.	1.2	\$140	\$168	
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	Accumulation of information related to preparation of the fee application	0.1	\$300	\$30	
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review of final changes to Exhibit D for December.	1.1	\$470	\$517	
Smith	Carolyn E.	CES	Staff	1/29/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with G. Walters, A. Ranney and S. Patel regarding Legal Cost Control Website Instructions.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with M. Jones, G. Walters and J. Rossie regarding Delphi Bankruptcy Revised Legal Cos Control, Inc. e-Invoicing.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Review final fee adjustments per the Fee Committee.	0.3	\$140	\$42	
Smith	Carolyn E.	CES	Staff	1/30/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	1/30/2007	Preparing December 2005 billing information to be uploaded to LLC.	1.7	\$220	\$374	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Correspondence with J. Simon regarding Delphi/E&Y/November Fee Statement objections.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Work on 1st interim submission to the LCC with A. Ranney, L. Schwandt and D. Yu.	0.8	\$140	\$112	
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Accumulation of information related to preparation of the fee application	0.2	\$520	\$104	
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	2.5	\$140	\$350	
Smith	Carolyn E.	CES	Staff	1/31/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	1/31/2007	Preparing December 2005 billing information to be uploaded to LLC.	3.6	\$220	\$792	
Yu	David	DY	Staff	1/31/2007	Preparing November 2005 billing information to be uploaded to LLC.	3.5	\$220	\$770	
Yu	David	DY	Staff	1/31/2007	Preparing October 2005 billing information to be uploaded to LLC.	3.9	\$220	\$858	
Zuehlke	Michael S.	MSZ	Staff	1/31/2007	Preparing 2005 invoices for submission to LCC.	2.9	\$140	\$406	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with J. Simpson regarding final fee adjustments received from the Fee Committee.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with S. Sheckell regarding status of 1st and 2nd submission to the LCC.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Work on 1st interim submission to the LCC with L. Schwandt and D. Yu.	1.6	\$140	\$224	
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Accumulation of information related to preparation of the fee application	0.6	\$575	\$345	
Kearns	Matthew R.	MRK	Senior	2/1/2007	Accumulation of information related to preparation of the fee application	0.6	\$300	\$180	
Powers	Laura	LP	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Schwandt	Lisa N.	LNS	Staff	2/1/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	9.5	\$140	\$1,330	
Sheckell	Steven F.	SFS	Partner	2/1/2007	Accumulation of information related to preparation of the fee application	1.4	\$575	\$805	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Smith	Carolyn E.	CES	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	2/1/2007	Preparing December 2005 billing information to be uploaded to LLC.	1.1	\$220	\$242	
Yu	David	DY	Staff	2/1/2007	Preparing November 2005 billing information to be uploaded to LLC.	2.2	\$220	\$484	
Yu	David	DY	Staff	2/1/2007	Preparing October 2005 billing information to be uploaded to LLC.	1.2	\$220	\$264	
Zuehlke	Michael S.	MSZ	Staff	2/1/2007	Preparing 2005 invoices for submission to LCC.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Assist S. Patel with preparation of October 2006 invoice into Fee Committee requested format for LCC submission.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Correspondence with S. Sheckell, M. Hosbach and J. Simon regarding status of 1st and 2nd submission to the LCC.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Work on finalizing 1st interim submission to the LCC with L. Schwandt and D. Yu.	1.3	\$140	\$182	
Asher	Kevin F.	KFA	Partner	2/2/2007	Accumulation of information related to preparation of the fee application	1.7	\$770	\$1,309	
Boehm	Michael J.	MJB	Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Gerber	Katherine A.	KAA	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Hegelmann	Julie Ann	JAH	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.7	\$300	\$510	
Horner	Kevin John	KJH	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Imberger	Guido	GI	Senior Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Nicol	Jeremy M.	JMN	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Peterson	Christopher A.	CAP	Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.5	\$275	\$413	
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.1	\$250	\$275	
Saimoua	Omar Issam	OIS	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Schwandt	Lisa N.	LNS	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.9	\$140	\$126	
Schwandt	Lisa N.	LNS	Staff	2/2/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	7.8	\$140	\$1,092	
Simpson	Jamie	JS	Senior Manager	2/2/2007	Accumulation of information related to the preparation of the fee application.	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Tau	King-Sze	KST	Senior	2/2/2007	Accumulation of information related to preparation of the fee application.	1.3	\$275	\$358	
Yu	David	DY	Staff	2/2/2007	Preparing December 2005 billing information to be uploaded to LLC.	2.1	\$220	\$462	
Yu	David	DY	Staff	2/2/2007	Preparing November 2005 billing information to be uploaded to LLC.	1.9	\$220	\$418	
Yu	David	DY	Staff	2/2/2007	Preparing October 2005 billing information to be uploaded	2.0	\$220	\$440	
Fee Application Preparation Total:						<u>223.0</u>		<u>\$57,989</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period February 3, 2007 through March 2, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Barwin	Kristen N.	KNB	Staff	2/3/2007	E&S - Discuss additional fixed asset addition testing with M. Boehm	1.2			A1
Boehm	Michael J.	MJB	Manager	2/3/2007	Review of environmental site investigation reports.	1.7			A1
Boehm	Michael J.	MJB	Manager	2/3/2007	E&S - Discussed fixed asset documentation approach with K. Barwin.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/3/2007	E&S - Review of year-end fixed asset substantive workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/3/2007	E&S - Discussion with K. Barwin regarding year-end fixed asset substantive workpapers.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Prepare for meeting with T. Tamer re: Q3 workpapers and issues	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Meet with J. Hegelmann C. Smith, and C. Tosto to debrief regarding Q3 open items/status.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	All Q3 re-work -Meet with D. Kelley, C. Tosto, J. Hegelmann, and C. Smith regarding review of ETR, additional information needed and issues to address.	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/3/2007	Meet with T. Tamer and C. Tosto regarding Q3.	2.9			A1
Ford	David Hampton	DHF	Staff	2/3/2007	Packard- Performed testing of tooling balances and amortization.	2.3			A1
Ford	David Hampton	DHF	Staff	2/3/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was appropriate.)	3.1			A1
Harbaugh	James M.	JMH	Senior	2/3/2007	ACS - Creating risk control matrix related to ACS.	2.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #537 tax pack.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #546 tax pack	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #548 tax pack.	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #529 tax pack/memo.	0.7			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #588 tax pack/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #579 tax pack.	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #504 tax pack/memo.	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #459 tax pack/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/3/2007	Review trial balance #469 tax pack/memo.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Discussion with N. Miller relative to status of audit procedures and client requests related to KDAC equity earnings reconciliations.	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Contingency Reserves - provide copy of Income Taxes Outside U.S. memo for C. Tosto.	0.1			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Discuss being included on the 10-K distribution list with A Ranney.	0.1			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Provision - Discuss validation of Medicare subsidy with J Simpson.	0.1			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - Contact R. Patel to request electronic copy for foreign rate rec	0.1			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Valuation Allowance - provide Non-U.S. entity NOL schedule to D. Kelley.	0.1			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - call with L. DeMers to ensure we received proper documentation for specific items.	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Technical issues trying to print open items documentation for meeting between C. Tosto, L. DeMers and T. Tamer.	0.3			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Provision - assemble rate reconciliation work papers copied yesterday afternoon	0.3			A1
Hegelman	Julie Ann	JAH	Senior	2/3/2007	Provision - review through rate reconciliation work papers received from T. Tamer.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - provide detail workpaper to A. Krabill for Medicare subsidy and bankruptcy fees to assist E&Y tax in validating amounts	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Meeting debrief with C. Tosto, L. DeMers and C. Smith re: items to complete for Q3 and Q4 rate reconciliation areas of concern	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Update tax open items list.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Rate Rec - work with C. Smith on preparing effective tax rate comparison worksheet requested by D. Kelley.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Work on sorting various versions of workpapers and notes received; organize workpaper files accordingly.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/3/2007	Meet with D. Kelley, C. Tosto, L. DeMers and C. Smith to go through elements of rate reconciliation and discuss status of progress	1.7			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: updated the Q4 journal entry review for explanations to journal entries that met our scope.	0.7			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: worked on accounts receivable year end substantive procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: sent out requests for explanations for journal entries that met our scope for our Q4 journal entry review.	1.8			A1
Horner	Kevin John	KJH	Staff	2/3/2007	T&I: meeting with J. Nicol to discuss journal entry to transfer Moraine's balances to AHG from T&I.	0.6			A1
Horner	Kevin John	KJH	Staff	2/3/2007	T&I: reviewed J. Nicol's testing of management's remediation testing for the expenditures cycle.	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/3/2007	E&C - reviewing year-end audit workpapers prepared by EY staff	6.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussion with A. Brazier regarding latest accounting memo listing for Q3 and Q4.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Correspondence regarding international teams year-end reporting	0.9			A1
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - Working on cross charge verification, to ensure that amounts cross charged were accurate on both sides of the charge.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - Performing work around the WIP selections.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mendrygal	Drew B.	DBM	Staff	2/3/2007	E&C - performing the Income Statement Global Analytic	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Preparation of an open items list for M. Hatzfeld.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	E&S-Performed inventory procedures within ACL.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	T&I-Cleared review notes for accounts payable.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	2/3/2007	T&I - Performed fixed asset substantive procedures.	2.7			A1
Powers	Laura	LP	Staff	2/3/2007	E&S - completing A/R rollforward testing	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	AHG - Walked staff through inventory WIP procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	Prepared FAS 144 and corporate workpapers including cash flow models and year-end updates numbers.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	Corporate - Tie-out model to source data.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/3/2007	E&C - Attended an update meeting with M. Hatzfeld to review open item list at Powertrain & AHG	2.6			A1
Saimoua	Omar Issam	OIS	Staff	2/3/2007	E&C - Performed audit related procedures to the AR reconciliations	3.2			A1
Saimoua	Omar Issam	OIS	Staff	2/3/2007	E&C - Performed audit related procedures to the Fixed asset year end reconciliations.	4.1			A1
Sheckell	Steven F.	SFS	Partner	2/3/2007	Review year end corporate workpapers	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/3/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Romain	3.9			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Review of worker's compensation open items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with N. Miller regarding Thermal YE status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with J. Henning regarding YE Thermal status.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Prepare list of Open Items in Key Areas of the Rate Reconciliation per D. Kelley.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Meeting w/ C. Tosto, D. Kelley, L. DeMers, & J. Hegelmann regarding provision-to-return key areas.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Preparation for meeting w/T. Tamer.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: ETR - Foreign Tax Variance. Met w/L. DeMers & J. Hegelmann to determine a spreadsheet format.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision - Debriefing	0.6			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: Meeting w/ C. Tosto, D. Kelley, L. DeMers, & J. Hegelmann regarding rate reconciliation focus items	1.1			A1
Smith	Carolyn E.	CES	Staff	2/3/2007	Provision: ETR - Foreign Tax Variance: New Spreadsheet preparation (compare actual 2006 to projected Q3) and tied to PBC Foreign Rate Rec schedule.	3.5			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Prepare for meeting with T. Tamer re: Q3 workpapers and issues	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Meet with T. Tamer to review Q3 information and issues	2.9			A1
Tosto	Cathy I.	CIT	Partner	2/3/2007	Meet with D. Kelley, L. DeMers, J. Hegelmann, and C. Smith regarding status of year end workpapers and audit procedures and follow-up	1.9			A1
Aquino	Heather	HRA	Client Serving Associate Manager	2/4/2007	Correspondence with M. Kearns regarding 2006 International Catalyst Fees.	0.1			A1
Kennedy	Gareth L.	GLK	Staff	2/4/2007	Projection of Worker's compensation Indemnity Losses as of 10/31/06	2.6			A1
Saimoua	Omar Issam	OIS	Staff	2/4/2007	E&C - Performed a review of the Q4 & Q3 JE testing	3.2			A1
Simpson	Jamie	JS	Senior Manager	2/4/2007	General review of Thermal year-end wps.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with J. Simpson regarding Pre-approval Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Meeting with J. Simpson to discuss fee summaries for proxy fee disclosure meeting with IA.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Work on fee summaries per J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with L. Schwandt regarding Hyperion.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with A. Krabill regarding Korean Fees.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Preparation of emails to international locations regarding Delphi - Audit and Audit Related Fee Reporting.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Correspondence with M. Sakowski regarding Updated MAC Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/5/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	2/5/2007	Review of the entity level control procedures	2.9			A1
Asher	Kevin F.	KFA	Partner	2/5/2007	Review of division accounting matters	3.1			A1
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Document and review maintenance expense costs	1.6			A1
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Review account reconciliations and document	1.6			A1
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discuss depreciation expense and construction in process with M. Boehm	1.8			A1
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Clear review notes for depreciation expense from M. Boehm	2.2			A1
Boehm	Michael J.	MJB	Manager	2/5/2007	Discussed AP search procedures with J. Harbaugh.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/5/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.8			A1
Boehm	Michael J.	MJB	Manager	2/5/2007	DPSS - Status update regarding DPSS year-end audit procedures with J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/5/2007	DPSS - Review of DPSS legal reserve and NSJE's	1.7			A1
Boehm	Michael J.	MJB	Manager	2/5/2007	Review of entity level control testing documentation.	1.4			A1
Dawson	John	JD	Partner	2/5/2007	Review of worker's compensation actuarial summary review memorandum.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Discuss int'l provision issues w/ C. Tosto	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Discuss int'l provision issues w/ L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/5/2007	Review emails on int'l tax provision issues	0.3			A1
Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Performed and documented testing on cash balances at year end.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Performed and documented testing on AR balances at year end.	2.3			A1
Ford	David Hampton	DHF	Staff	2/5/2007	Dayton - Travel time from Canton, MI to Dayton, OH for the performance of YE procedures.	4.3			A1
Gerber	Katherine A.	KAA	Senior	2/5/2007	T&I - Follow-up on warranty reserve open items	0.3			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	ACS - Discussion with M. Hatzfeld regarding ACS documentation procedures	1.6			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	ACS - Testing debit balance reclassification	2.1			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Communication with K. Loup to request additional support for quarterly review.	1.2			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Compiling quarterly analytics for Q4 review	2.2			A1
Harbaugh	James M.	JMH	Senior	2/5/2007	DPSS - Preparing the summary review memo for DPSS.	4.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with E. Trumbull regarding France tax matters.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review France trial balance #599 tax pack/memo	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with E. Trumbull regarding France consolidation.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Meet with C. Lin regarding Germany issues.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review tax pack for China trial balance #491.	0.5			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review Delphi auto system UK tax pack.	0.9			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review Delphi Diesel tax pack.	1.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Discuss tax packages with S. Ferguson.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/5/2007	Review points with E. Trumbull on UK tax pack.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls, as well as status of debit balance ACL work.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Q3 Rework - Debrief with C. Tosto after meeting with D. Olbrecht regarding status of Q3 workpapers	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Q3 - Contact T. Tamer to discuss timing of receipt of Q3 workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Contingency Reserve - work with J. Harbaugh to understand \$2.1M entry was recorded, when recorded, and to which account.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - discussion with M. Lewis regarding documentation needed to support Medicare subsidy	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Call with D. Olbrecht to confirm time to pick up requested additional documentation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Status call with C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Status call with L. DeMers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - discussion with J. Simpson re: Medicare subsidy, understanding of supporting documentation needed and where it may be derived from	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Meet with D. Olbrecht and C. Smith to go through additional supporting documentation provided	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	SALT - Review state and local workpapers	2.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/5/2007	Rate Rec - start tying out rate reconciliation workpapers	4.9			A1
Henning	Jeffrey M.	JMH	Partner	2/5/2007	Review of 3rd quarter issues for the AHG division	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Corporate: meeting with E. Marold to discuss payroll testing procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: discussion with G. Blaurock to request support for journal entry FR422 in relation to testing of other receivables.	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: discussion with I. Smith to go over journal entries booked in Q4 for the journal entry review.	0.6			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: meeting with N. Miller to discuss accounts receivable testing.	0.7			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: meeting with J. Kratz to discuss the NAFTA Duty Refund and how we can appropriately test.	0.9			A1
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: updated Q4 journal entry review for explanations received for journal entries that met our scope.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/5/2007	T&I: discussion with M. Rothmund regarding consigned inventory at Moraine location.	0.7			A1
Horner	Kevin John	KJH	Staff	2/5/2007	T&I: meeting with J. Simpson and N. Miller to discuss inventory review notes and open items.	1.2			A1
Horner	Kevin John	KJH	Staff	2/5/2007	T&I: worked on clearing review notes from J. Simpson relating to interim inventory testing.	2.9			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - meeting with J. Brooks to discuss interim warranty items	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - meeting with B. Hoepfner to discuss Accrued Taxes at E&C	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - reviewing year-end audit workpapers performed by staff	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/5/2007	E&C - auditing year-end tax accruals	4.4			A1
Kennedy	Gareth L.	GLK	Manager	2/5/2007	Projection of worker's compensation Indemnity Losses as of 10/31/06	1.5			A1
Keown	Karen M.	KMK	Senior Manager	2/5/2007	Follow-up with L. Hargus on the status of the Delphi foreign provision, timing, and remaining work to be completed.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Meeting with J. Hunt, M. Boehm and E. Marold regarding the latest information of environmental reserves.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of latest accounting memo listing for Q3 and Q4 and discussions with A. Brazier.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of environmental reserve documentation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Finalization of the ICFC for final comments and edits.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Review of E&S year-end workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Correspondence regarding international teams year-end reporting	0.7			A1
Lin	Shin Yin	SYL	Manager	2/5/2007	Follow-up regarding China Tax Package status.	0.4			A1
Marold	Erick W.	EWM	Senior	2/5/2007	Traced one of the 25 selected wire transactions through the flow of transactions to gain an understanding of the documentation provided.	2.2			A1
Marold	Erick W.	EWM	Senior	2/5/2007	Met with J. Lamb to discuss the classification of certain vendor rebates.	1.6			A1
Marold	Erick W.	EWM	Senior	2/5/2007	Investigated significant Q4 activity related to the Delphi Trusts.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/5/2007	Met with L. Schwandt to discuss progress to date with debt related worksteps and provided feedback.	2.1			A1
Marold	Erick W.	EWM	Senior	2/5/2007	Reviewed year-end audit procedures with J. Harbaugh that were transferred to him.	2.3			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/5/2007	Review of tax package from local countries, including Mexico (710)	2.8			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Discussion with L. Marx in regards to process for reconciling the KDAC investment equity income.	1.4			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Preparation of Healthcare Accrual files for year-end testing, including clearing of review notes and addressing data testing.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Discussion with S. Kappler regarding Healthcare Accrual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Accumulation of an open items list for Thermal.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Communication of open items list with D. Greenbury.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	Prepared and edited corporate lead sheets.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Met with N. Miller and J. Simpson regarding fixed asset review notes.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Compiled correspondence to B. Kolb regarding open items.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Followed-up on open items from year end substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I- organization of the T&I aws file.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	2/5/2007	T&I-Cleared fixed asset review notes.	4.3			A1
Powers	Laura	LP	Staff	2/5/2007	E&S - reviewing A/R rollforward and other completed open items with E. Marold	0.5			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Meeting with D. Pettyes, A. Bianco & PwC to discuss testing of payroll monitoring controls.	1.6			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Finalizing documentation of our procedures for several samples tested as part of the pension participant data testing.	3.4			A1
Ranney	Amber C.	ACR	Senior	2/5/2007	Dayton- Coordinating year-end audit procedures with D. Ford and F. Dunford.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Prepared workpapers also for final review.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	Prepared FAS 144 and corporate workpapers including cash flow models and year-end updates numbers.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	Corporate - Tie-out model to source data.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	AHG - performed review of the separation accrual.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	Performed review of the separation accrual for E&C.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	2/5/2007	E&C - Performed audit related procedures related to the payroll testing.	6.5			A1
Schwandt	Lisa N.	LNS	Staff	2/5/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	2/5/2007	Corporate-Performed YE audit procedures on debt workpapers.	9.5			A1
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review year end corporate workpapers	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Documented 9/30/06 Corporate AP balance.	3.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Prepare email regarding 4411 Dis account	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Prepare email regarding IT accruals.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Work on corporate year-end AP.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Created new N Lead Analytic	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Met with J. Lamb re: Corp AP.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Correspondence with actuary regarding FAS 112 valuation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Review of AON audit report for Delphi worker's comp reserves.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with S. Kihn regarding various corporate matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Meeting with D. Pettyes, A. Bianco, S. Herbst, B. Reed, A. Ranney and S. Kallas to discuss payroll monitoring controls and management testing results.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Correspondence with R. Reimink regarding international pensions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Correspondence with S. Hernandez regarding MTC lease.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Review of E&Y China SRM's.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/5/2007	Saginaw - Worked on price testing.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with N. Miller and J. Nicol regarding Thermal fixed asset review notes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with N. Miller and K. Horner regarding Thermal inventory review notes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with J. Hegelmann and C. Tosto regarding Medicare subsidy M-1 item.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision - Q3: (Rework) Discussion w/C. Tosto & J. Hegelmann regarding status of Q3 audit and SALT provision work	0.2			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Marked all workpapers for the file.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Tied out SALT rates - PBC schedule to RIA Checkpoint chart.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Tied out Wisconsin and NJ interest to PBC interest calculations and state assessments.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: Tax Holidays - Tied Tax Rate by Country spreadsheet to Tax Holiday spreadsheet.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - Meeting w/ D. Olbrecht and J. Hegelmann to go over audit notes	1.2			A1
Smith	Carolyn E.	CES	Staff	2/5/2007	Provision: SALT - research state tax rate changes that could affect the provision going forward.	1.6			A1
Stille	Mark Jacob	MJS	Staff	2/5/2007	Clearing review comments for Integra-T and IT2 and documenting observations noted in walkthrough on walkthrough observation template.	0.8			A1
Stille	Mark Jacob	MJS	Staff	2/5/2007	Discussion with D. Bauer and T. Hector regarding Administrators/Super Users and periodic review for GM testing.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/5/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	2.4			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Discuss status of Q3 and year end with L. DeMers and J. Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Q3 - review state tax claim letter by Skadden	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft sales/use/property tax contingency memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft non-U.S. non-income tax contingency memo	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/5/2007	Review draft customs contingency memo	0.8			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Reviewing France tax package for TB 599.	1.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Prepare e-mail with reviewer points for French TBs to E&Y France.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Confirmed certain reviewer points from L. Hargus on issues relating to transfer of assets between French entities.	1.1			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Prepare follow-up e-mail to Korea.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Reviewing effective tax rate reconciliation per E&Y France e-mail.	1.8			A1
Trumbull	Eric J.	EJT	Manager	2/5/2007	Met w/Eduardo re preparing spreadsheets to analyze Delphi France from consolidated viewpoint.	1.6			A1
Yang	Jinglu	JY	Senior	2/5/2007	Work on bank confirmations.	1.8			A1
Yang	Jinglu	JY	Senior	2/5/2007	Working on accounts reconciliations related to bank accounts under TB code other than 00141	2.6			A1
Yang	Jinglu	JY	Senior	2/5/2007	Working on cash accounts for final	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Coordination of Audit Committee Minutes per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Coordination of Delphi Board Minutes and Corporate Governance Meeting Minutes per A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Meeting recoordination for proxy fee disclosure discussion with J. Simpson and IA.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Correspondence with M. Hatzfeld regarding Delphi Status (with Busy Season-Non Busy Season Rates) - December 29,2006.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Proxy fee disclosure discussion with J. Simpson and IA.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Preparation of slides for invoice/pre-approval meeting with S. Sheckell and T. Timko.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Revisions to fee summaries in preparation of proxy fee disclosure discussion with J. Simpson and IA.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Provide China international pre-approval documentation to K. Asher per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address and new badge requests.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Meeting coordination with Company per S. Shekell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Obtain badges for S. Ferguson and E. Trumbull.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Update Delphi Team Phone List; send to J. Hasse accordingly.	0.9			A1
Barber	Keith A.	KAB	Senior	2/6/2007	China JE Data extracts as requested by T. Yan.	2.1			A1
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Document fixed asset reconciliations	0.8			A1
Beckman	James J.	JJB	Partner	2/6/2007	Review state tax workpapers.	4.4			A1
Beckman	James J.	JJB	Partner	2/6/2007	Meeting w/ D. Olbrecht regarding state tax.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.4			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Review of H&A report related to Kokomo Bypass site.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	DPSS - Status update regarding DPSS year-end audit procedures with J. Harbaugh.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	DPSS - Assisted J. Harbaugh in completion of year-end DPSS SRM.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Discussed VAT receivable with E. Marold.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Review of E&S AR substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	2/6/2007	Review of entity level control testing documentation.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Discussions with C. Tosto regarding Q3 work status.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Meeting with T. Tamer to obtain updated Q3 workpapers and copy.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Update list of questions and discuss issues with C. Tosto and J. Hegelmann.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	All Q3 re-work - Review YE provision workpapers received thus far to determine missing items and open issues.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/6/2007	Review updated Q3 workpapers.	2.9			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Discuss int'l provision issues w/ L. Hargus	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Meet w/ C. Tosto, E. Trumbull, C. Lin and L. Hargus to discuss open issues for material subsidiary Tax Packs	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Review emails on int'l tax provision issues, including new Poland tax provision info	0.8			A1
Ferguson	Stephen J.	SJF	Executive Director	2/6/2007	Meet w/ E. Trumbull to review revised Poland Tax Pack and E&Y-Poland memo	0.9			A1
Ford	David Hampton	DHF	Staff	2/6/2007	Dayton - Performed and documented testing on cash balances at year end.	4.9			A1
Ford	David Hampton	DHF	Staff	2/6/2007	Dayton - Performed and documented testing on AR balances at year end.	5.8			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	Corporate - Meeting with D. Brewer to discuss procedures for AP testing	2.6			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	DPSS - Discussing necessary topics for summary review memo with M. Boehm	1.3			A1
Harbaugh	James M.	JMH	Senior	2/6/2007	DPSS - Drafting the summary review memo	6.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/6/2007	Meet with C. Tosto regarding status of tax packages	1.0			A1
Hargus	Lisa D.	LDH	Senior Manager	2/6/2007	Go through follow-ups with C. Lin.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/6/2007	Go through follow-ups with E. Trumbull regarding packages.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/6/2007	Prepare e-mail to Brazil.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/6/2007	Review e-mail responses from int'l countries regarding tax packs.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls, as well as status of debit balance ACL work.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	AHG - Review of open audit items with M. Kearns, M. Rothmund and O. Saimoua related to year-end audit procedures.	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Call with T. Tamer regarding status of Q3 work papers	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - Contact C. Plummer to discuss Foreign withholding tax schedule and items recorded as foreign withholding on the rate reconciliation	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - Prepare e-mail to T. Tamer re: list of additional documentation and questions to be addressed on the Q3 rate reconciliation	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Q3 - Rework - review, tick and tie revised Q3 rate reconciliation and supporting documentation	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Rec - Call with M. Lewis re: Medicare subsidy support workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Contingency Reserves - answer questions posed by L. DeMers during her initial review of the workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	State and Local - Go over status of state and local workpapers with J. Beckman.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Reconciliation - formulate list of questions and additional items to be requested for client	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	International - assist international tax team (E. Trumbull, L. Hargus, S. Ferguson and C. Lin) with arrival at Delphi.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Status update discussion with L. DeMers.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/6/2007	Rate Reconciliation - tick and tie foreign income section on rate reconciliation	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Thermal Division: Meeting debrief and finalization of audit conclusions	0.9			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Corporate: meeting with N. Miller to discuss intercompany in-transit testing.	0.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with G. Blaurock to discuss support for journal entry FR422 in relation to testing of other receivables.	0.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: meeting with N. Miller to discuss results of conversation with G. Naylor in regards to clearing accounts receivable review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with D. Ford regarding Dayton's process to review the accounts receivable subledger for unusual items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with D. Vogel to regarding December accounts receivable reconciliation.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: received Dayton's review of Packard's A/R subledger and footed A/R aging for accuracy.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: sent out requests for explanations for Q4 JE review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: tied out support received for journal entry FR422 for testing of receivable account 2210.	0.8			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: discussion with G. Naylor to walk through support for testing of account 2210.	1.3			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: meeting with J. Kratz to walkthrough the NAFTA duty receivable analysis.	1.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: updated Q4 journal entry review for explanations received for journal entries that met our scope.	1.6			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: meeting with M. Rothmund to discuss AHG explanations we need to obtain for our T&I testing.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: sent request to D. Conlon to request finished goods by cost component analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	2/6/2007	T&I: tied out cost of sales in the December variance capitalization calculation.	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/6/2007	Pulling together results of projections and revising workers comp ASRM and discussions with Quality control	2.4			A1
Kirvan	David M.	DMK	Senior Manager	2/6/2007	Discuss SBT 59e provision with J. Beckman in regards to the Michigan audit and the provision.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Research regarding SAB 74 disclosure for the adoption of FIN 48 in the 2006 financial statements.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Review of latest accounting memo listing for Q3 and Q4 and discussions with A. Brazier.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Review of environmental reserve documentation.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Correspondence with E&Y China team regarding treatment of intercompany receivables with other Delphi entities in the local China statutory financial statements.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Correspondence regarding international teams year-end reporting	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussion with C. Tosto regarding status of the year-end tax audit work.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussions with E&Y tax team regarding delivery of tax audit schedules and reconciliations to Hyperion.	1.3			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Follow-up on Mexican Tax Package status.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Second follow-up on China Tax Package status.	0.4			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Discussion with L. Hargus after the meeting with C. Tosto to verify all the follow-up items needed.	0.6			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Follow-up on Germany Tax Packages	1.0			A1
Lin	Shin Yin	SYL	Manager	2/6/2007	Meeting with C. Tosto and L. Hargus Tax Package status.	1.2			A1
Marold	Erick W.	EWM	Senior	2/6/2007	Prepared inquiries for environmental specialists.	2.3			A1
Marold	Erick W.	EWM	Senior	2/6/2007	Reviewed remedial field investigations for three sites with new environmental reserves.	3.1			A1
Marold	Erick W.	EWM	Senior	2/6/2007	E&S - Finalized third quarter review of journal entries.	2.1			A1
Marold	Erick W.	EWM	Senior	2/6/2007	Tied out the stock based compensation footnote.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Clear review notes on interim union training fund accrual.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Meeting with S. Sheckell and A. Ranney to discuss foreign currency derivative audit strategy.	1.3			A1
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Time spent addressing J. Simpson fixed asset notes.	4.5			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	Reviewed trial balances for union training liabilities.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Performed accounts payable substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Edited A2 Control Summary Testing.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/6/2007	T&I-Reviewed A2 Control Summary Testing.	3.9			A1
Patel	Sejal	SP	Intern	2/6/2007	Tying out foreign Tax provision to Hyperion	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including documentation of the resolution of the Shanghai allegation of financial impropriety topic.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	AHG - Documented the inventory capitalization for year-end	0.6			A1
Saimoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures to the AR reserve analysis	3.8			A1
Saimoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures related to the Fixed asset additions testing	4.1			A1
Saimoua	Omar Issam	OIS	Staff	2/6/2007	E&C - Performed audit related procedures to the Accounts receivable reconciliations	4.2			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Performed YE audit procedures on debt workpapers.	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/6/2007	Dayton - Review accounts receivable files	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/6/2007	Review international SRM's	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Romain	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Work on corporate year-end AP.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Met with J. Lamb re: Corp AP.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Discussion with R. Reimink regarding international pension plan participant data testing status.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	DPSS: Discussed workpapers with M. Fraylick to assist with pbc.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	DPSS: Prepared AR analytic and tied out 2100 TB	3.6			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Review of proxy fee disclosure schedules with H. Aquino.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with L. Gabbard and K. Kenyon regarding proxy fee disclosures.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/6/2007	Review of emails from E&Y International teams.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/6/2007	Saginaw: Worked on price testing.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Discussion with L. DeMers regarding file organization and progress made on 2/5/07.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Meeting w/L. DeMers and J. Hegelmann regarding new workpapers and memos received from client today.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Obtained Hyperion Pull information for independent validation.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Created and organized workpaper files.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Worked w/L. DeMers and J. Hegelmann to update Client assistance list and files.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Tied Hyperion Pull data back to updated PBC Effective Rate Reconciliation workpapers.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q3: (Rework) Prepare copies of updated PBC workpapers for use in reconciling to superseded workpapers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - SALT: Spoke w/ J. Beckman regarding status of SALT work.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q4: Retrieved files from R. Patel.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision: SALT - Meeting w/ J. Beckman and D. Olbrecht to discuss 59(e) reserve and other contingency memo issues.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/6/2007	Provision - Q4: Tied back updated PBC contingency reserve memos to detailed workpapers.	2.1			A1
Stille	Mark Jacob	MJS	Staff	2/6/2007	Discussion with D. Bauer and T. Hector regarding Administrators/Super Users and periodic review for GM testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/6/2007	Discussion with S. Pacella and J. Pascua regarding terminations testing.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/6/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	1.6			A1
Tau	King-Sze	KST	Senior	2/6/2007	Reviewing Q3 SRM and SRM addendum with G. Imberger.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review French FIN 48 report	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Q3 - review status of quarter with A. Krabill	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/6/2007	Meet with T. Tamer on revised Q3	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review 3rd quarter schedules.	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Follow-up with J. Hegelmann and L. DeMers items needed from client	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review payroll contingency memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review French tax pack report	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review German tax pack reports	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review state tax contingency memo	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/6/2007	Review with E. Trumbull, L. Hargus, C. Lin and S. Ferguson the review of in scope countries	2.1			A1
Trumbull	Eric J.	EJT	Manager	2/6/2007	Reviewed current status of tax packages with C. Tosto, L. Hargus, S. Ferguson, and C. Lin.	2.1			A1
Trumbull	Eric J.	EJT	Manager	2/6/2007	Reviewing revised Poland tax package.	3.6			A1
Trumbull	Eric J.	EJT	Manager	2/6/2007	Prepare e-mails to Korea, France, and UK to set up telephone call to discuss packages.	0.8			A1
Yang	Jinglu	JY	Senior	2/6/2007	Discussion with J. Lamb and L. Criss regarding fixed assets final	0.7			A1
Yang	Jinglu	JY	Senior	2/6/2007	Working on pension participant testing memo	2.2			A1
Yang	Jinglu	JY	Senior	2/6/2007	Work on bank confirmations.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with S. Pacella regarding Delphi Audit Engagement Letter.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Revise Budget - Actual_Delphi as on Feb 02.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with S. Sheckell and J. Simpson regarding Budget - Actual_Delphi as on Feb 02.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with S. Sheckell and J. Simpson regarding slides for invoice meeting with T. Timko.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Revisions to slides for invoice meeting with T. Timko.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Preparation of new internal audit reports received for review - log in accordingly.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Preparation of files for all international fee detail received including all email correspondence per J. Simpson.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with L. Schwandt regarding Hyperion Server.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with J. Cowie and M. Sakowski regarding static IP address for new Delphi printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Meeting coordination with client contacts per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Barber	Keith A.	KAB	Senior	2/7/2007	China JE Data extracts as requested by T. Yan.	1.9			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Document Construction in process and go over review notes with M. Boehm	2.6			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Meeting with A. Krabill and M. Boehm regarding open items for E&S busy season audit.	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Obtain and review documentation regarding construction in process spending	2.8			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Met with A. Krabill to discuss status of fixed asset remediation testing open items.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	DPSS - Assisted J. Harbaugh in completion of year-end DPSS SRM.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of interim fixed asset reconciliations.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of E&S AR substantive workpapers	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with J. Erickson regarding Q3.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with T. Tamer regarding status of Q3 workpapers.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Discussion with C. Tosto and D. Kelley regarding our meeting with T. Tamer and update on Q3.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review revised Tax SRM for Q3.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	All Q3 re-work - Prepare for meeting with T. Tamer by updating list of information we requested for Q3.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Meet with T. Tamer, C. Tosto, and A. Krabill to discuss Q3 information request list and issues associated with Q3.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review and document YE workpapers for material items.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/7/2007	Review and document Q3 revised workpapers for material items.	2.1			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Discuss int'l provision open issues w/ L. Hargus	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Discuss int'l tax provision issues w/ D. Kelley	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Meet w/ L. Hargus to discuss issues in UK. Germany & Poland Tax Packs	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/7/2007	Review various emails on int'l tax provision issues	0.7			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Dayton - Travel time Dayton, OH to Northville, MI for the performance of YE procedures.	5.2			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	1.2			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	2.1			A1
Ford	David Hampton	DHF	Staff	2/7/2007	Packard- Performed testing of tooling balances and amortization.	2.8			A1
Gerber	Katherine A.	KAA	Senior	2/7/2007	T&I - Follow-up on tooling open items	0.2			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Explaining testing procedures for prepaids to L. Schwandt	1.1			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Meeting with J. Lamb to request supporting documentation for Ch. 11 expenses and AP testing	1.7			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	Corporate - Compiling AP data for testing	2.3			A1
Harbaugh	James M.	JMH	Senior	2/7/2007	DPSS - Reviewing Accounts Receivable testing	4.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Conference call with Germany regarding questions/issues on tax packs.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Review e-mails from local countries.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Go through follow-ups with C. Lin .	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Go through follow-ups with E. Trumbull on packages.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Prepare e-mail to Brazil regarding tax follow up matters.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Review e-mail responses from int'l countries.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Rereview France responses and reconcile NOL transfers and val allowance.	3.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/7/2007	Review UK answers and sign workpapers.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	AHG - Review of open audit items with engagement team M. Kearns, M. Rothmund and O. Saimoua related to year-end audit procedures.	3.1			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - Work with C. Smith on which items to update on revised Q3 tax memo and roadmaps to use in assisting in making the changes	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - call with L. DeMers re: Q3 open items to discuss in meeting with T. Tamer.	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Q3 - Rework - debrief with C. Smith re: prep for Q3 meeting between L. DeMers, C. Tosto and T. Tamer.	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Q3 Rework - review effective rate table on revised version of Tax Summary memo, prepared by C Smith.	1.4			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	FIN 48 - Discussion with A Krabill re: materiality level for FIN 48 review	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	FIN 48 discussion with C. Tosto re: approach to reviewing FIN 48 workpapers provided	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	FIN 48 - Begin tying out FIN 48 work paper to contingency reserve workpapers	1.6			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Review notes and open items lists to ensure items have been covered or have been included on client request list	1.1			A1
Hegelman	Julie Ann	JAH	Senior	2/7/2007	Review copies of workpapers and purge duplicate and superseded copies	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Finalize third quarter review procedures for AHG.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Review of company audit committee materials	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	E&C - Finalize 3rd quarter review - conference call with J. Brooks and D. Williams	2.5			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Finalize review of third quarter review - Packard division	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/7/2007	Saginaw - Finalize review of third quarter work	0.9			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: conversation with T. Hsieh to discuss journal entry FRM90 for the Q4 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: conversation with L. Criss to discuss corporate journal entries that hit Packard's trial balance for the Q4 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: meeting with J. Kratz to walkthrough NAFTA duty accrual support for other receivables testing.	0.8			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: updated explanations for responses received for the Q4 journal entry review.	0.9			A1
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: completed testing of the NAFTA duty refund receivable for year end testing of other receivables.	2.8			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: meeting with J. Simpson to discuss testing to clear review notes for inventory.	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: meeting with N. Miller to discuss consigned inventory testing.	0.3			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with D. Conlon to discuss follow-up items with inventory testing to clear review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with P. Moran to discuss consigned inventory follow-up questions.	0.4			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: conversation with J. Sienkiewicz to go over shipping documentation for receipts for the CMM plant.	0.6			A1
Horner	Kevin John	KJH	Staff	2/7/2007	T&I: worked on clearing review notes from J. Simpson for inventory testing.	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - documenting and testing support for interim warranty reserve balances	4.6			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - updating year-end open items list	1.4			A1
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - assisting E&Y staff members with year-end audit procedures	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - auditing year-end LSC balance	2.8			A1
Kennedy	Gareth L.	GLK	Manager	2/7/2007	Pulling together results of projections and revising ASRM and discussions with Quality control	0.9			A1
Keown	Karen M.	KMK	Senior Manager	2/7/2007	Meet with S. Ferguson to discuss Delphi engagement, progress, timing and staffing issues.	0.4			A1
Kirvan	David M.	DMK	Senior Manager	2/7/2007	Review Q4 contingency reserve write-up of D. Olbrecht.	0.6			A1
Knox	Jannell	JK	Senior Manager	2/7/2007	Review Aon report and draft claims section of actuarial review memo for workers comp.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of DPSS year-end workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Discussions with E&Y tax team regarding the status of their work to date.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Meeting with C. Tosto and T. Tamer to discuss tax open items for the 3rd quarter and year-end.	1.3			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 710	0.6			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 720	0.6			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Follow-up on Mexico Tax Package	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Review Mexican Tax Package 745	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Follow-up on China Tax Package	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Second follow-up on Germany Tax Package status.	0.8			A1
Lin	Shin Yin	SYL	Manager	2/7/2007	Conference call with N. Kayser in Germany regarding German tax packages	0.9			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reviewed standard recurring consolidating journal entries recorded during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Documented review of consolidating journal vouchers.	2.3			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reconciled E&S' analytical procedures to the revised Hyperion financial statements.	2.4			A1
Marold	Erick W.	EWM	Senior	2/7/2007	Reviewed non-standard/non-recurring consolidating journal vouchers recorded during the third quarter.	2.4			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/7/2007	'Review of tax package from local countries, including Mexico (720)	2.6			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/7/2007	'Review of tax package from local countries, including Mexico (743)	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/7/2007	Packard - Communication with our Spain team in regarding the Tarazona restructuring charge.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Packard - Meeting with D. Ford to discuss the Packard tooling testing completed to date.	1.8			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Investigation with Packard AFD in regards to the appropriate manner in which to post an adjustment for the prior year.	0.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Detailed review of footnote tie-out for the 10Q.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Call with J. Meinberg and C. Tompkins to discuss open fixed asset topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Audit of the impairment accounting for the Thermal and Interiors fixed assets.	2.4			A1
Miller	Nicholas S.	NSM	Manager	2/7/2007	Thermal - Audit of Thermal and Interiors fixed asset balances.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	Met with K. Coleman regarding Union Training Fund Accruals.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Documented union training year end testing.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	Prepared union training fund workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Spoke with P. Cates regarding fixed asset control testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Reviewed support for fixed asset additions.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/7/2007	T&I-Edited A2 Control Summary File.	2.2			A1
Odomirok	Kathleen C.	KCO	Senior Manager	2/7/2007	Review of reserve roll-forward from 9/30 to 12/31 and results of claims discussion.	1.0			A1
Pacella	Shannon M.	SMP	Manager	2/7/2007	Final workpaper consolidation in AWS for review of management's testing.	2.5			A1
Patel	Sejal	SP	Intern	2/7/2007	Setting up Quarter 3 segment profit & loss analytic.	2.6			A1
Patel	Sejal	SP	Intern	2/7/2007	Agreeing International reporting packages to Hyperion trial balances.	2.6			A1
Patel	Sejal	SP	Intern	2/7/2007	Tying out foreign Tax provision to Hyperion	1.9			A1
Ranney	Amber C.	ACR	Senior	2/7/2007	Discussing year-end audit procedures over the derivative accounts with S. Sheckell and N. Miller.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Attended a meeting with AHG to discuss client's complications with the preparation of the inventory rollforward and the open items.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Documented the inventory capitalization for year-end	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Inventory Test Count Procedures for review.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	AHG - Review of the Q4 Journal Entries	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	Attended a conference call discussing the FAS 144 impairment for the Athens (Steering) plant with J. Perkins, W. Tilotti and M. Hatzfeld.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/7/2007	Prepared documentation reaching a conclusion of the methodology applied.	0.6			A1
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Performed audit related procedures related to the AP process	3.1			A1
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Performed audit related procedures related to the tooling reconciliations	5.7			A1
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents.	1.7			A1
Sheckell	Steven F.	SFS	Partner	2/7/2007	Finalize Q3 review	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	ACS: Prepared for meeting and prepared suggested R&C matrix	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	ACS: Met with J. Harbaugh to discuss and draft revisions to risk and control documentation submitted by K. St. Romain	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Met with J. Lamb re: Corp AP.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Work on corporate year-end AP.	5.7			A1
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of fee agenda for meeting with T. Timko.	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/7/2007	Time spent responding to emails from international teams.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/7/2007	Saginaw: Worked on price testing.	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/7/2007	Discussion with S. Pacella and A. Bianco regarding SOD testing results.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/7/2007	Provision - Q3 - (Rework) Populated the SRM for Q3.	3.1			A1
Smith	Carolyn E.	CES	Staff	2/7/2007	Provision - Q4: Worked on Open Items list with L. DeMers for meeting with client.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/7/2007	Provision - Q3: SALT - Documented meeting w/ D. Olbrecht in memo format and reviewed and organized workpapers received from her.	2.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Meet with T. Tamer regarding Q3 outstanding items	1.1			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review projected eff rate for anticipated changes	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Q3 - discuss withholding issue with L. DeMers and related apb 23 computation	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss Q3 priorities with A. Krabill and D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Update D. Kelley regarding Q3 meeting	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review client schedule - FIN 48.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss FIN 48 analysis with J. Hegelmann.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Discuss state reserves with D. Kelley.	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Follow-up with S. Sheckell related to Q3	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Correspond with international team related to meeting on Thursday to review	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/7/2007	Review and respond to email from Mexico on foreign package.	0.3			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Coordinating telephone calls with France, Korea, and UK regarding tax package.	1.7			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Coordinate copies of responses from int'l E&Y offices on tax package questions.	0.8			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Preparation for telephone call with E&Y UK.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Telephone call with E&Y UK.	0.7			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Reviewing consolidated information for Delphi France entities.	0.9			A1
Trumbull	Eric J.	EJT	Manager	2/7/2007	Reviewed Korean tax package and completed checklists.	0.9			A1
Yang	Jinglu	JY	Senior	2/7/2007	Discussion with J. Lamb and L. Criss regarding fixed assets final	0.2			A1
Yang	Jinglu	JY	Senior	2/7/2007	Working on pension participant testing memo	1.8			A1
Yang	Jinglu	JY	Senior	2/7/2007	Working on accounts reconciliations related to bank accounts under TB code other than 00141	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Preparation of finalized documents for meeting with S. Sheckell and T. Timko regarding invoices, pre-approvals, etc.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Correspondence with J. Simpson regarding engagement economics.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Work on engagement economics per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Correspondence with M. Sakowski regarding new Access Badge Request Forms.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Work on GIS updates per J. Simpson - reviewing current hierarchy from Company vs. Family tree.	2.9			A1
Asher	Kevin F.	KFA	Partner	2/8/2007	Review of the third quarter tax summary memorandum	2.8			A1
Barwin	Kristen N.	KNB	Staff	2/8/2007	E&S - Document spending for construction in process for EDS	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/8/2007	E&S - Discussion with C. Riedl regarding open items	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/8/2007	E&S- Clear review for construction in process from M. Boehm	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/8/2007	E&S - Clear review notes related to fixed assets from M. Boehm	2.2			A1
Beckman	James J.	JJB	Partner	2/8/2007	Review of 59e issue w/ D. Kirvan.	0.4			A1
Beckman	James J.	JJB	Partner	2/8/2007	Follow-up discussion w/ C. Tosto regarding SBT issues.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Discussed FAS 143/SOP 96-1 considerations with A. Krabill and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of interim and year-end cash workpapers.	1.9			A1
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of information related to EDS rebate within LSC account and related discussions with E. Marold, A. Krabill and J. Lamb.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Discussion with C. Tosto regarding questions to ask J. Erickson.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Coordination with audit team regarding Q3 adjustments, including A. Krabill.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Review FIN 18 adjustments with J. Hegelmann.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	All Q3 re-work - Review Q3 new workpapers, formulate list of questions accordingly.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Meet with J. Erickson regarding questions on w/h schedule and APB 23 calculation.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	All Q 3 re-work. Work on revisions to tax summary review memorandum.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Prepare workpapers to analyze and explain the material proposed adjustment and discuss with C. Tosto.	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Review revised Q3 tax workpapers.	2.9			A1
Ferguson	Stephen J.	SJF	Executive Director	2/8/2007	Review various emails on int'l tax provision issues	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/8/2007	Call with E. Trumbull & E&Y-Poland to discuss question from Tax Pack review memo	1.0			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	2.7			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was appropriate.)	3.9			A1
Ford	David Hampton	DHF	Staff	2/8/2007	Packard- Performed testing of tooling balances and amortization.	4.4			A1
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Discuss warranty reserve testing with N. Miller	0.9			A1
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Discuss tooling procedures with N. Miller	1.6			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	ACS - Meeting with K. St. Romain regarding ACS controls documentation	1.7			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	Corporate - Documenting testing on Ch. 11 expenses	1.1			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	Corporate - Compiling data for AP testing	1.2			A1
Harbaugh	James M.	JMH	Senior	2/8/2007	DPSS - Making edits to the DPSS summary review memo	5.1			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Update meeting to discuss issues with C. Tosto.	0.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review open issues related to France, Mexico, Brazil and Germany to prepare for meeting	0.7			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review e-mails from int'l countries.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Draft e-mail to Germany on open issues.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Discussion with E. Trumbull on UK.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Discussion with E. Trumbull regarding reconciling book income with audit and open countries not sent.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Conf call with E&Y France team on issues.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #720.	1.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #710.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/8/2007	Review tax pack for Mexico trial balance #743.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Discussion with E.R. Simpson and J. Harbaugh to discuss status of year-end ACS work related to mapping of control risks and framework controls as well as status of debit balance ACL work.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	AHG - review of year-end audit workpapers.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Meet with J Erickson to retrieve Q3 provision workpaper binder	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Review client provided provision binder with C. Smith and identify revised workpapers for the E&Y workpaper files	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - review revised projected effective tax rate workpapers and tax rate by country workpapers ticked and tied by C. Smith.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Work with C Tosto to understand APB 23 journal entry, foreign withholding schedule and journal entries impacting Q3	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Review FIN 18 calculation adjustment with L DeMers.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Meet with J. Erickson and L. DeMers to discuss Foreign withholding schedule and APB 23 entries	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Tie out revised Q3 rate reconciliation workpapers	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Q3 - Rework - Prepare copies of Q3 items request list to take to meeting with J. Erickson.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	2/8/2007	AHG - Finalize third quarter review procedures	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/8/2007	E&C - Finalize 3rd quarter review - conference call with J. Brooks and D. Williams	0.5			A1
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with D. Ford to go over the December accounts receivable reconciliation.	0.9			A1
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: completed accounts receivable year end substantive procedures and tie out of supporting documentation.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	AHG - reviewing mgmt's round 2 control testing	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - auditing year-end property tax accruals	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - reviewing round 2 Mgmt's internal control testing	3.7			A1
Kennedy	Gareth L.	GLK	Manager	2/8/2007	Pulling together results of projections and revising workers comp ASRM and discussions with Quality control	0.5			A1
Krabill	Aaron J.	AJK	Senior	2/8/2007	Review of E&S YE workpapers.	2.1			A1
Krabill	Aaron J.	AJK	Manager	2/8/2007	Discussions with E&Y tax team regarding the status of their work to date.	1.9			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Follow-up on Germany Tax Package status.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Final sign off and documentation for China Tax Packages	0.3			A1
Lin	Shin Yin	SYL	Manager	2/8/2007	Print out all e-mail correspondence and document contents of conference call on Mexico tax package	0.3			A1
Marold	Erick W.	EWM	Senior	2/8/2007	Discussion with E. Simpson regarding trade AP reconciliation.	1.3			A1
Marold	Erick W.	EWM	Senior	2/8/2007	E&S - Reviewed the 12/31/06 CFO report and reconciled it to the recorded reserve.	1.9			A1
Marold	Erick W.	EWM	Senior	2/8/2007	E&S - Detail reviewed documentation provided to me from L. Powers on 2/5/07.	2.3			A1
Marold	Erick W.	EWM	Senior	2/8/2007	E&S - Finalized documentation of alternate rollforward procedures for inventory.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/8/2007	Packard - Meeting with J. Henning to update him on discussions held with TSRS in regards to testing completed on the SAP implementation.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Packard - Preparation of summary notes describing key audit risks.	1.2			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Meeting with K. Gerber to go through warranty accrual testing completed to date.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Meeting with K. Gerber to discuss open tooling testing topics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Completion of the tooling fluctuation analysis.	2.9			A1
Miller	Nicholas S.	NSM	Manager	2/8/2007	Thermal - Review of the tooling rollforwards at year-end.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	Performed substantive procedures on union training fund accruals.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	Packard-Correspondence regarding payroll testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Spoke with A. Bastien regarding AHG accruals.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Performed fixed asset substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Reviewed AHG transfers.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/8/2007	T&I-Spoke with P. Cates regarding fixed asset substantive procedures.	1.7			A1
Pacella	Shannon M.	SMP	Manager	2/8/2007	Final workpaper consolidation in AWS for review of management's testing.	1.2			A1
Patel	Sejal	SP	Intern	2/8/2007	Tying out foreign Tax provision to Hyperion	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/8/2007	AHG - Finalized the WIP Fixed Testing & Memo, including sign-offs in AWS	6.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/8/2007	AHG - Review of the Q4 Journal Entries	2.9			A1
Saimoua	Omar Issam	OIS	Staff	2/8/2007	E&C - performed the sales cutoff testing related to the AR process	4.5			A1
Saimoua	Omar Issam	OIS	Staff	2/8/2007	E&C - Performed audit related procedures to the tooling reconciliations	4.6			A1
Schaffert	Glen A.	GAS	Partner	2/8/2007	Audit Planning Review	0.5			A1
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Updated committee minutes and accounting memos binder for signed documents.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review year end corporate workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review fees and pre-approval amounts	2.1			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review international SRM's	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review tax provision status	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	ACS : Met with Karen St. Romain to discuss R&C	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	ACS: Prepared for meeting - prepared suggested R&C matrix	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	Work on corporate year-end AP.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	Met with IT Finance personnel - K. Lerchenfeld	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/8/2007	DPSS: followed-up on open items and review notes	3.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with H. Aquino regarding GIS updates.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Meeting with T. Timko, S. Sheckell and B. Thelen regarding fee process.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of Delphi engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Time spent responding to emails from international teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of quarterly review wps.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Revise/Updated PBC Estimated W/H Tax Liability - 3Q06 schedule	0.3			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Verified that revised Projected ETR calculation had not changed since last statement of Q3.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Reverify the Rate Reconciliation to the supporting schedules.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Update of E&Y schedule (Full Year PETR Summarized by Region).	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Validated Q3 Foreign Tax Withholding	0.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Meet with C. Tosto re: Q3 provision issues	0.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: Picked up Q3 provision binder from J. Erickson.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Validated Deferred Taxes spreadsheet to Hyperion pulls	0.9			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Verify and tied out the revised PETR, including preparation of new ETR Summary by Region	1.4			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Organize files and update index for new workpapers	1.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: (Rework) Reconciled Foreign Rate Rec before Dividend & Remeasurement Adjustment.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q3: Prepare copies of updated client binder for E&Y files.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/8/2007	Provision - Q4: SALT - reviewed 59(e) calculation w/ C. Tosto.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/8/2007	Testing of GM application processes (program change, new users, administrator access, periodic review).	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Review FIN 18 adjustment for Portugal	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - discuss revised schedules with J. Hegelmann.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Discuss valuation allowance memo with T. Tamer.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - meet with audit team to discuss issues and status	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review workpapers and discuss Mexico prior period adjustments	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review and comment on tax review memorandum and prepare passed and booked audit adjustment schedule.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - meet with T. Tamer related to discuss withholding tax issue and obtain valuation allowance support for Romania, Spain, and Portugal and discuss other true ups	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Meet with T. Tamer to discuss valuation allowance	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review dta/dtl schedules and Hyperion pulls	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review foreign withholding SOPA analysis	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Q3 - review forecasted etr vs. actual etr	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Review Q3 workpapers to prepare initial question/issue follow-up	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/8/2007	Meet with L. Hargus and S. Sheckell to discuss status of foreign packages	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Telephone call with E&Y Poland.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Follow-up discussion with S. Ferguson and J. Deiotte regarding call with E&Y Poland.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Discussion with L. Hargus regarding review of UK checklists and workpapers.	1.1			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Telephone call with E&Y France re E&Y tax packages.	0.7			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Meeting with A. Ranney re reconciling U.S. GAAP per Hyperion and tax packages.	1.8			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Reviewing and signing off on Korea and French tax packages.	1.2			A1
Trumbull	Eric J.	EJT	Manager	2/8/2007	Reviewing income numbers for all packages to spreadsheet	0.9			A1
Wainscott	Robert H.	RHW	Executive Director	2/8/2007	Consultation and additional quality review of actuarial summary review memorandum.	0.5			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on cash accounts for year-end audit	0.2			A1
Yang	Jinglu	JY	Senior	2/8/2007	Discussion with J. Lamb and L. Criss regarding fixed assets year-end testing for Corporate	1.2			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on pension participant testing memo	1.8			A1
Yang	Jinglu	JY	Senior	2/8/2007	Working on fixed assets year-end testing for Corporate	4.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Correspondence with B. Hamblin regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Review international pre-approval emails received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Correspondence with S. Pacella regarding engagement code and reclasses.	0.2			A1
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of the third quarter audit committee management materials	2.3			A1
Barwin	Kristen N.	KNB	Staff	2/9/2007	E&S - Discussion with E. Marold regarding review notes for cycle counts	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/9/2007	E&S - clear review notes related to cycle counts	2.2			A1
Beckman	James J.	JJB	Partner	2/9/2007	Review of 59e issue w/ D. Kirvan.	0.3			A1
Beckman	James J.	JJB	Partner	2/9/2007	Follow-up discussion w/ C. Tosto regarding SBT issues.	0.2			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	Discussed YE corporate staffing with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	Review of information related to EDS rebate within LSC account and related discussions with E. Marold, A. Krabill and J. Lamb.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	DPSS - Review of DPSS SRM.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	DPSS - Review of DPSS revenue and expense workpaper documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/9/2007	E&S - Review of interim and year-end cash reconciliations and bank confirmations.	2.4			A1
Dawson	John	JD	Partner	2/9/2007	Review of worker's compensation actuarial summary review memorandum.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Provide list of file documentation points and final tax summary review memorandum to A. Krabill.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work. Meet with J. Hegelmann regarding clients projected ETR.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work - Review recalculated effective tax rate computation.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Q3 re-work - Discuss workpaper revisions with J. Hegelmann.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Review valuation allowance schedule and check against FIN 18 treatment.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Update tax summary review memo for change in valuation allowance countries.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Meet with J. Hegelmann regarding recalculating FIN 18 adjustments and effective tax rate projection.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/9/2007	Review entire revised Q3 package to ensure completeness and signoffs.	2.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/9/2007	Discuss status of open 2006 int'l provision items w/ L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/9/2007	Review updated Polish summary memo	0.2			A1
Ford	David Hampton	DHF	Staff	2/9/2007	Packard- Performed testing of tooling balances and amortization.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	2/9/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	2.1			A1
Ford	David Hampton	DHF	Staff	2/9/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was appropriate.)	4.2			A1
Harbaugh	James M.	JMH	Senior	2/9/2007	Corporate - Transitioning open areas to E. Marold	1.2			A1
Harbaugh	James M.	JMH	Senior	2/9/2007	Corporate - Meeting with J. Lamb about Ch. 11 expense testing	1.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Document response to Korea questions/open items	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Sign off on China, France and other int'l country's workpapers.	0.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Review e-mail responses from local teams.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Prepare e-mails to Mexico and France on issues.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/9/2007	Conference call with Germany	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	AHG - review of year-end audit workpapers.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Confirm Korea withholding rate for APB 23	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Review revised Q3 tax summary memo sent by L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Return provision work paper binder to J. Ericsson.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Review and/or edit workpaper index	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Review all workpapers and flag where a second sign-off was needed	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Work with L. DeMers to confirm calculation of non-U.S. effective rate is correct for FIN 18 loss entities	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Final review and wrap-up of workpapers for partner review and sign-off	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Q3 - Rework - Prove-out of non-U.S. effective tax rate for updated valuation allowance entities	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: updated inventory testing for fluctuations that relate to AHG.	0.3			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: discussion with J. Sienkiewicz to request SAP entries for test of controls for scrap material and customer returns.	0.4			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: tied out LCM calculation to the year end trial balance.	0.4			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: meeting with N. Miller and J. Simpson to reconcile gross margin from LCM calculation to net loss per the trial balance.	0.6			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: tied out inventory standards to the 1230 trial balance for comparison of what accounts are not included in the standards.	0.9			A1
Horner	Kevin John	KJH	Staff	2/9/2007	T&I: meeting with J. Simpson to go through inventory standard costs for Thermals.	1.9			A1
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - auditing year-end misc accrued liabilities balance	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/9/2007	E&C - meeting B. Hoeppner to discuss accrued taxes as of 12.31.06	0.6			A1
Kennedy	Gareth L.	GLK	Manager	2/9/2007	Pulling together results of projections and revising workers comp ASRM and discussions with Quality control	1.2			A1
Keown	Karen M.	KMK	Senior Manager	2/9/2007	Summarize time spent on engagement for L. Hargus.	0.4			A1
Kirvan	David M.	DMK	Senior Manager	2/9/2007	Discussions with J. Beckman regarding the 59e issue	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meeting with C. Tosto and T. Tamer to discuss tax open items for the 3rd quarter and year-end.	0.8			A1
Lin	Shin Yin	SYL	Manager	2/9/2007	Conference call with C. Tosto, L. Hargus and C. Sobotta regarding Germany tax packages	1.1			A1
Marold	Erick W.	EWM	Senior	2/9/2007	Met with J. Harbaugh to discuss open items related to pre-paid assets, accrued professional fees, and accounts payable.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Review of the tooling rollforwards at year-end.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	Packard-Performed payroll substantive procedures.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Performed accounts payable substantive procedures.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Performed substantive procedures within the fixed asset cycle.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Met with M. Madak regarding Hyperion fluctuations.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/9/2007	T&I-Documented Hyperion fluctuation explanation.	1.7			A1
Patel	Sejal	SP	Intern	2/9/2007	Pulling out information from Hyperion to tie information into footnote.	0.7			A1
Patel	Sejal	SP	Intern	2/9/2007	Reviewing workpapers to review sign-off for Packard Division	2.1			A1
Pudlowski	Edward M.	EMP	Partner	2/9/2007	FAS 112 actuarial review	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	AHG - Finalized the WIP Fixed Testing & Memo, including sign-offs in AWS	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	AHG - Inventory Test Count Procedures for review.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	FAS 144 Meeting with M. Hatzfeld	4.4			A1
Saimoua	Omar Issam	OIS	Staff	2/9/2007	E&C - Performed JE testing audit related work	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/9/2007	E&C - Performed audit related procedures relating to the FAS 144 Q4 2006 review	6.1			A1
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Contacted banks for bank confirmation information, obtained fax documents for confirmation.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Obtained year end audit information for prepaid expenses, reviewed interim workpapers to determine methodology.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Prepare email regarding 4411 Dis account	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Met with IT Finance personnel - K. Lerchenfeld	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Worked on documentation of workers comp.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Work on corporate year-end AP.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/9/2007	Saginaw: Worked on price testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/9/2007	Discussions with K. Horner and N. Miller regarding LCM analysis for Thermal.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Reviewed FIN 18 worksheet and sent it to J. Hegelmann for further revisions	0.4			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Verifying that calculation workpaper ties to updated SRM.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Review current draft of SRM	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Made revisions to the SRM for C. Tosto and L. DeMers.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/9/2007	Provision - Q3: (Rework) Prepare copies of file documents for team.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/9/2007	Time spent running/downloading SAP data for D. Huffman.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/9/2007	Clearing review comments for Integra-T and IT2, and documenting observations noted in walkthrough on walkthrough observation template.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/9/2007	Time spent running/downloading DGL extracts for K. Barber.	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review etr analysis	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review SOPA list prepared by client and followup with client on differences	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - second review of TRM and modifications.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Q3 - review TRM with K. Asher his comments related thereto.	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Review TRM and compare with rate rec and prepare revisions	2.3			A1
Tosto	Cathy I.	CIT	Partner	2/9/2007	Conference call with Germany related to foreign packages audit.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Signing-off on tax packages.	0.5			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Preparing e-mails to Poland and UK re reconciling book income from tax packages to Hyperion.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/9/2007	Reviewing Korea e-mails re responses to open issues.	0.4			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on pension participant testing memo	1.6			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on cash accounts for final	2.8			A1
Yang	Jinglu	JY	Senior	2/9/2007	Working on fixed assets final	3.6			A1
Boehm	Michael J.	MJB	Manager	2/10/2007	DPSS - Documented year-end reconciliation of XM Subsidy receivable.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/10/2007	DPSS - Review of DPSS AR workpapers.	1.7			A1
Boehm	Michael J.	MJB	Manager	2/10/2007	E&S - Review of restructuring accrual for E&S.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/10/2007	Review of entity level documentation and preparation of related review notes.	3.8			A1
Boehm	Michael J.	MJB	Manager	2/10/2007	Review of 10Q environmental disclosure.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Discussions with S. Sheckell, D. Kelley, and C. Tosto regarding final summary review memorandum.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Make an assessment of YE issues that need to be addressed.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Meet with C. Tosto and C. Smith to agree on open information and audit approach on certain schedules and scoping.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/10/2007	Meet with C. Smith to sort through YE information received and assess missing information.	2.7			A1
Fitzpatrick	Michael J.	MJF	Partner	2/10/2007	Meeting with S. Sheckell and A. Krabill to discuss comments on the 3rd quarter review summary memo, final documentation for the workpapers and other 3rd quarter memos.	2.4			A1
Fitzpatrick	Michael J.	MJF	Partner	2/10/2007	Review of Delphi 10-K	2.6			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: meeting with J. Simpson to go over the overhead pool analytic to clear her review note from the inventory cycle.	0.6			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: meeting with N. Miller to go over the LCM gross margin to operating loss reconciliation.	0.7			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: updated LCM calculation testing to incorporate our conclusion on our LCM gross margin reconciliation	0.8			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: updated supporting documentation for inventory test of controls for support received for scrap inventory and customer returns testing to clear review notes from J. Simpson.	1.2			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: completed inventory turnover comparison as of 12/31/05 and 12/31/06 per company code.	1.4			A1
Horner	Kevin John	KJH	Staff	2/10/2007	T&I: completed summary analytic on the Lockport overhead pool for reasonableness testing.	1.4			A1
Kearns	Matthew R.	MRK	Senior	2/10/2007	E&C - Reviewing year-end audit investments balances workpaper prepared by E&Y staff members	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/10/2007	E&C - Assisting E&Y staff member with year-end audit procedures related to tooling.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of Q3 and Q4 corporate accounting memos and preparation of files for K. Asher's review.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with S. Sheckell to discuss the status of corporate audit areas.	0.3			A1
Marold	Erick W.	EWM	Senior	2/10/2007	Finalized documentation of CJV review related to the third quarter.	3.6			A1
Marold	Erick W.	EWM	Senior	2/10/2007	E&S - Finalized Q3 and Q4 journal entry memo.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/10/2007	Review of the third quarter journal entries booked in Hyperion.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	AHG - Review of the year-end inventory reconciliation for the AHG division.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	AHG - Prepared follow-up questions related to open items	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/10/2007	Review of the corporate FAS 144 workpapers with M. Hatzfeld	4.9			A1
Saimoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Met with M. Kearns to discuss the interim procedures relating to the AR reserve process.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Performed audit related work on the AR reserve analysis	3.8			A1
Saimoua	Omar Issam	OIS	Staff	2/10/2007	E&C - Cleared review notes related to the accounts receivable reserve area relating to interim	5.1			A1
Sheckell	Steven F.	SFS	Partner	2/10/2007	Review year-end corporate workpapers	1.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Marked up Open Items list for items still needed from client.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers and D. Kelley to discuss new timeline and workpaper status.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Reviewed client binder w/ C. Tosto.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers and C. Tosto to discuss progress of Q4 workpapers.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Prepare copies of 2 new client binders.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/10/2007	Provision - Q4: Met w/ L. DeMers to organize and label new PBC workpapers.	3.3			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	Q3 - discuss modifications to TRM with audit partner	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/10/2007	Q3 - discuss valuation allowance memo with D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	Q3 - prepare schedule for A. Ranney on \$10 M SOPA - breakout by quarter	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	Review year end information and open issues with L. DeMers and C. Smith	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	Discuss areas to focus on for following week with L. DeMers and C. Smith	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	Review updated year end binder	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/10/2007	PTR - analysis of difference between how client recorded and how should have been recorded	1.3			A1
Saimoua	Omar Issam	OIS	Staff	2/11/2007	E&C - Cleared open items related to the accounts receivable process	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/11/2007	E&C - Performed audit related work to the Accounts receivable open areas.	5.9			A1
Simpson	Jamie	JS	Senior Manager	2/11/2007	Review of international SRM's and attachments from Mexico, Brazil and China.	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/11/2007	Detail review of accounts receivable reserve year-end wps for T&I.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Discussion with team regarding Audit Committee book binder, minutes, etc.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Prepare January invoice estimate for accrual per request of the Company.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Correspondence with E. Marold and J. Simpson regarding January invoice accrual.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Review and log international correspondence received regarding fee information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Preparing open IA reports reviewed log and distribute to the team accordingly per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Time spent comparing Company IA report log to our IA report log and obtaining missing report accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Correspondence with J. Simpson, S. Sheckell and B. Hamblin regarding informational role on A - TSRS Risk Advisory Service engagement.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Conference room coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Coordination of E&Y Updated MAC Address with M. Sakowski.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Coordination of obtaining J. Arle's contact information per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Update contact list for Company contacts per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Preparation of DOM presentation per S. Sheckell and J. Henning.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Discussion with J. Simpson regarding GIS(family tree)/Independence procedures and proxy fees.	1.1			A1
Barber	Keith A.	KAB	Senior Staff	2/12/2007	Preparation of SAP Data files for China.	7.9			A1
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Review fixed asset year end information	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Clear review notes regarding revenue from E. Marold	2.2			A1
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Document and clear review notes for cycle counts from E. Marold	2.4			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	Discussed cash review notes with N. Yang	0.4			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	DPSS - Discussed Q3 DPSS SRM with S. Sheckell and A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	DPSS - Discussed DPSS review notes with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	DPSS - Discussed DPSS AR review notes with E.R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	DPSS - Review of DPSS Q4 workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	E&S - Reviewed year-end inventory analytic procedures for rollforward period.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	E&S - Review of E&S year-end substantive workpapers.	3.2			A1
Boehm	Michael J.	MJB	Manager	2/12/2007	Update of Corporate audit status with J. Simpson, A. Krabill, E. Marold, N. Miller and A. Ranney.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Burns JR	John E.	JEB	Senior Manager	2/12/2007	Review of KPMG SFAS 144 Analysis.	2.6			A1
Burns JR	John E.	JEB	Senior Manager	2/12/2007	Discussion with audit team and KPMG regarding SFAS 144 Analysis.	1.4			A1
Cash	Kevin L.	KLC	Partner	2/12/2007	Review of ITGC summary memo and other IT workpapers	2.4			A1
Cash	Kevin L.	KLC	Partner	2/12/2007	Review of Management's evaluation for 404-meeting with J. Piazza, M. Harris, Jimshin and Dennis W (PwC), S. Pacella and A. Tanner.	1.8			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Discuss status of open issues from L. Hargus with E. Trumbull	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review E&Y-Poland email on issue relating to F/X amount reported in equity	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review emails relating to various open items from int'l provision in-scope country reviews	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/12/2007	Review updated E&Y-Poland memo, revise to indicate where changes needed, and send back to E&Y-Poland	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Coach C. Smith on revising foreign rate rec to include data for variance comparison	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Discussion with C. Tosto and C. Smith regarding priorities for Tuesday.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Discuss effective tax rate variances with C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Receive revised workpapers from R. Patel.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Prepare summary of Tax Pack vs. Hyperion balance differences	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Print out revised summary memo's for tax packs	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - Meet with J. Erickson and C. Tosto re: Tax Rate by country schedule and how it flows to foreign rate rec	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Rate Rec - meeting with T. Tamer to receive documents requested in this morning's meeting	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	YE - Meeting with T. Tamer and C. Smith re: Q4 work papers - understand documents received, request additional support for work papers received and request items still waiting for	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Compare revised tax pack memos to original summary memo's and document changes for further review	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/12/2007	Review revised Q4 workpapers received on Saturday	2.6			A1
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Participation in audit committee conference call re: third quarter	1.7			A1
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Review divisional audit status reports with each divisional audit team to clarify final audit requests and review dates	2.2			A1
Horner	Kevin John	KJH	Staff	2/12/2007	Corporate: began accumulating answers for in-transit and imbalance summary matrix by division for intercompany testing.	1.3			A1
Horner	Kevin John	KJH	Staff	2/12/2007	Corporate: began tie out of cjv 220 from December to elimination of intercompany investments.	1.4			A1
Horner	Kevin John	KJH	Staff	2/12/2007	Corporate: began testing of the allied accounts receivable and accounts payable elimination entry for December.	3.9			A1
Horner	Kevin John	KJH	Staff	2/12/2007	E&C : meeting with O. Saimoua to benchmark intercompany testing performed at T&I for him to use same testing procedures for E&C.	0.3			A1
Horner	Kevin John	KJH	Staff	2/12/2007	Packard: updated the Q4 journal entry review for explanations received from J. Yuhasz for inventory journal entries that met our scope.	1.2			A1
Horner	Kevin John	KJH	Staff	2/12/2007	T&I: worked on clearing inventory review notes for year end substantive procedures.	1.4			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Reviewing year-end accounts receivable and reserve workpapers prepared by staff	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Documenting year-end property tax procedures	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Meeting with B. Leggett of E&C tax staff to obtain support for property tax accrual	2.2			A1
Kearns	Matthew R.	MRK	Senior	2/12/2007	E&C - Meeting B. Hoepfner to discuss support need for year-end property tax accrual.	1.4			A1
Kirvan	David M.	DMK	Senior Manager	2/12/2007	Research 59 (e) issue in regards to SBT business income	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Preparation of the final division open items list.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the latest version of the ethics line reporting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the Company's environmental accounting memo and meeting with A. Brazier and M. Boehm.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of corporate status list and team assignments.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with J. Simpson, M. Boehm, N. Miller, A. Ranney and E. Marold to discuss the status of the corporate audit and approach to complete.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	E&S year-end workpaper review	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Status meetings with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Meeting with S. Sheckell to discuss the status of corporate audit areas.	0.7			A1
Marold	Erick W.	EWM	Senior	2/12/2007	Discussed year-end procedures related to AP Debit balances with E.R. Simpson	1.9			A1
Marold	Erick W.	EWM	Senior	2/12/2007	Cleared review notes related to interim AP debit balances.	2.1			A1
Marold	Erick W.	EWM	Senior	2/12/2007	Discussed year-end audit procedures related to AP with E.R. Simpson.	2.1			A1
Marold	Erick W.	EWM	Senior	2/12/2007	Reviewed Q3-Q4 journal entries recorded on ledger 141.	2.3			A1
Marold	Erick W.	EWM	Senior	2/12/2007	Met with M. Swastek and obtained the year-end KECP calculation.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Review of year-end warranty accrual.	0.6			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Packard - Preparation of a Packard open items list.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Preparation of Thermal open items list.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Review of year-end Thermal workpapers.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Performed substantive audit procedures on union training fund accruals.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Performed substantive procedures on healthcare accruals.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/12/2007	Packard-Correspondence with M. Roberts regarding payroll testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/12/2007	T&I-Performed fixed asset substantive procedures.	2.7			A1
Patel	Sejal	SP	Intern	2/12/2007	Auditing DTI intangible asset roll-forward	0.4			A1
Patel	Sejal	SP	Intern	2/12/2007	Testing wire-room transaction	4.1			A1
Patel	Sejal	SP	Intern	2/12/2007	Organizing international package received for the year end audit.	1.2			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying international package to Hyperion and updating Delphi International Status Log New Appendices.	2.2			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying Q3 press release to financial statements.	0.3			A1
Patel	Sejal	SP	Intern	2/12/2007	Tying out foreign Tax provision to Hyperion	1.3			A1
Pudlowski	Edward M.	EMP	Partner	2/12/2007	Review FAS 112 actuarial materials	0.6			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Obtaining support for management's testing of the Payroll Monitoring controls from S. Hayes.	0.7			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Obtaining year-end support for Corporate balance sheet accounts from M. Fraylick.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Testing pension participant data for our year-end audit procedures.	2.0			A1
Ranney	Amber C.	ACR	Senior	2/12/2007	Assisting our International Tax group with using Hyperion to test the report packages sent in by our International teams.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Attended meeting with AHG to discuss open items	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Finalized Inventory Reserve documentation for AHG	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	Finalized Inventory Reserve documentation for Powertrain	1.6			A1
Saimoua	Omar Issam	OIS	Staff	2/12/2007	E&C - Met with M. Kohn to discuss the lead sheet for the tooling reconciliations	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Prepared new committee meeting minutes binder.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Pulled information from Hyperion regarding the OIBITDAR recalculation for divisions.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	2/12/2007	Corporate-Performed year end audit procedures on debt and prepaid expense workpapers.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/12/2007	E&C-Performed year end audit procedures on fixed asset workpapers.	4.5			A1
Sheckell	Steven F.	SFS	Partner	2/12/2007	Communication meetings with various teams	2.6			A1
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review year-end corporate workpapers	5.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Updated Corp open items and followed-up with client accordingly.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Met with J. Lamb to discuss PBC's.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Discussed Prepaids with E. Marold.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Reviewed interim prepaids and prepared prepaids analytic.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	Documented year end prepaid work	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Meeting with A. Ranney, E. Marold, N. Miller, A. Krabill to discuss corporate open items for year-end and responsibilities.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	DPSS: Compiled open items and items w/o sign-offs	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/12/2007	DPSS: Followed-up on review notes	2.2			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Preparation of Q3 independence memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Review of Delphi engagement economics analysis.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Discussion with A. Brazier regarding FAS 158 adoption memo and MTC lease issue.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Preparation of email to E&Y China regarding follow-up questions on SRM.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Discussion with N. Miller regarding open items for T&I for year-end.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Review of Thermal AR reserve wps.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/12/2007	Detail review of T&I tooling year-end workpapers.	2.4			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision -Q4: Spoke w/ C. Tosto and J. Hegelmann regarding work plan for Q4 provision.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Update Client Open Items list from meeting on 2/10 w/ L. DeMers.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Added statutory rates and variance columns to Foreign Rate Rec.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Meeting w/ C. Tosto and J. Hegelmann to discuss upcoming meeting w/T. Tamer .	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Printed out all PBC FAS 109 Tax Packs and saved in PDF files.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Meeting w/ T. Tamer and J. Hegelmann to discuss open items and other questions related to Q4 workpapers	1.9			A1
Smith	Carolyn E.	CES	Staff	2/12/2007	Provision - Q4: Organized and indexed files for tax packs.	2.7			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Discuss French variation analysis with J. Henning	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review fluctuations in foreign effective rate -current year compared to mid year compared to 2005 and scope out additional procedures to be performed	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review foreign etr and rate rec with J. Erickson	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review revised foreign schedules with J. Hegelmann	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review email and updated foreign rate rec schedules	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/12/2007	Review missing information for yearend with J. Hegelmann and C. Smith and contact T. Tamer to arrange meeting	1.3			A1
Trumbull	Eric J.	EJT	Manager	2/12/2007	Gathering SRM's for in scope foreign entities and forwarding to J. Hegelmann accordingly.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/12/2007	Printing out responses to e-mail questions sent last week and putting into appropriate folders.	0.3			A1
Trumbull	Eric J.	EJT	Manager	2/12/2007	Follow-up with C. Lin re Mexican SRM.	0.4			A1
Trumbull	Eric J.	EJT	Manager	2/12/2007	Discussed status of open issues with S. Ferguson	0.4			A1
Yang	Jinglu	JY	Senior	2/12/2007	Clearing the questions of EIC review on cash section	0.8			A1
Yang	Jinglu	JY	Senior	2/12/2007	Discussion with L. Criss on fixed assets final rollforward	0.8			A1
Yang	Jinglu	JY	Senior	2/12/2007	Working on cash open issues such as bank confirmations	3.2			A1
Yang	Jinglu	JY	Senior	2/12/2007	Working on fixed assets final rollforward and others	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Review Account Summary Report with J. Simpson for Independence procedures.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Time spent matching up Account Summary Report to pre-approvals per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Work on GIS/Family tree comparison to Delphi Hierarchy per J. Simpson.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Preparation of rate increase analysis per S. Sheckell.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination with M. Hatzfeld regarding all open IA reports for his divisions - obtain accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination of Delphi meetings for S. Sheckell, K. Asher, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Coordination of S. Sheckell's calendar for Delphi meetings with T. Manire.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Revisions to DOM presentation per J. Henning and S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	2/13/2007	Review of the initial legal letter opinion from Delphi	1.2			A1
Barber	Keith A.	KAB	Senior	2/13/2007	Preparation of 'SAP Data files for China.	7.9			A1
Barwin	Kristen N.	KNB	Staff	2/13/2007	E&S - clear review notes related to cycle counts from E. Marold	2.2			A1
Barwin	Kristen N.	KNB	Staff	2/13/2007	E&S - Document Mexico inventories (Rimir, Delnosa 1,2, 5,6)	2.8			A1
Barwin	Kristen N.	KNB	Staff	2/13/2007	E&S - Document inventory cutoff testing for Rimir, Delnosa 5 & 6, and Delnosa 1 & 2	2.8			A1
Boehm	Michael J.	MJB	Manager	2/13/2007	Assisted S. Sheckell in general review of Corporate Substantive workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/13/2007	Reviewed Debit balance reclassification and reserve with E. Marold.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/13/2007	DPSS - Review of year-end substantive workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/13/2007	E&S - Reviewed year-end inventory analytic procedures for rollforward period.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/13/2007	E&S - Assisted A. Krabill in general review of E&S substantive workpapers.	4.2			A1
Burns JR	John E.	JEB	Senior Manager	2/13/2007	Review of KPMG SFAS 144 Analysis.	1.1			A1
Burns JR	John E.	JEB	Senior Manager	2/13/2007	Discussion with audit team and KPMG regarding SFAS 144 Analysis.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discuss with J. Hegelmann and C. Smith approach for auditing the APB 23 analysis and additional information needed.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with C. Tosto regarding clarification of issues on open items list and provide status update.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with D. Kelley regarding non-U.S. valuation allowance workpapers showing NOL history.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Prepare a list of new tax packs needed to complete non-U.S. ETR analysis.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with C. Tosto regarding new non-U.S. valuation allowance countries and information needed for analysis.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with T. Tamer regarding valuation allowance issues, the nature of items on open items listing and approach for obtaining the critical items for YE work,	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Update non-U.S. valuation allowance worksheet for new valuation allowance countries based upon new tax rate by country spreadsheet received.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with J. Erickson regarding Non-U.S. new valuation allowance countries analysis, various issues and other additional information needed.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Review updated tax rate by country with J. Hegelmann and discuss additional information needed to explain ETR differences.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Discussion with C. Tosto regarding new questions on new information received and approach for non-U.S. ETR and critical P/L items.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with J. Hegelmann and C. Smith to discuss status of information received and new information received and issues encountered.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/13/2007	Meet with C. Smith to discuss how to approach non-U.S. ETR analysis and discuss issues encountered.	1.7			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Call w/ L. Hargus & E. Trumbull regarding open provision issues	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Review final version of updated E&Y-Poland memo.	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Discussion w/ E. Trumbull regarding final version of updated E&Y-Poland memo.	0.1			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Review E&Y-Poland email on issue relating to F/X amount reported in equity.	0.5			A1
Ferguson	Stephen J.	SJF	Executive Director	2/13/2007	Draft summary of issue regarding E&Y Poland and forward to C. Tosto accordingly.	0.3			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Review - Delphi Management Final Impairment Analysis	2.8			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Cross-reference Final analysis with KPMG Analysis and reference changes	2.6			A1
Fine	Charles E.	CEF	Senior	2/13/2007	Identify main assumptions in Mgt analysis and review main assumptions in KPMG	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Discussion with C. Tosto re: changes made to client prepared tax rate by country worksheet	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Coordinate pick-up of international workpapers with C. Lin.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Call with L. DeMers re: update on status of work to be received from client and schedule of meetings for tomorrow	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Work with A. Ranney to attempt to retrieve joint venture trial balance data from Hyperion	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Organize, sort and clean-up year end workpapers.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec - Call with C. Tosto re: updated tax rate by country received this afternoon	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Meet with C. Tosto and L. DeMers to discuss status of year end work and prepare to-do list for items available to work on	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec - work with L. DeMers to understand the changes made to the tax rate by country schedule and how the data now flowed to the rate reconciliation	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Rate Rec workpapers - sort through workpapers received to document duplicate workpapers and retain unchanged workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/13/2007	Foreign Rate Rec - work on documenting variance explanations for changes in rates from year to year and period to period	4.6			A1
Horner	Kevin John	KJH	Staff	2/13/2007	Corporate: meeting with J. Nicol to go over what we need done for testing of the elimination journal entries booked by corporate.	0.6			A1
Horner	Kevin John	KJH	Staff	2/13/2007	Corporate: meeting with N. Miller to discuss corporate elimination entries and testing plan.	0.9			A1
Horner	Kevin John	KJH	Staff	2/13/2007	Packard: meeting with N. Miller to walk him through accounts receivable year end testing.	1.1			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with D. Hill to obtain contact information to confirm consigned inventory at the Moraine plant.	0.4			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with M. Rothmund to discuss inventory fluctuations that relate to AHG to include in our workpapers.	0.4			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: conversation with J. Priauxl to confirm consigned inventory at Crown Packaging.	0.6			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: meeting with N. Miller to go over year end inventory review notes for our substantive procedures.	0.7			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: worked in Hyperion to pull other cost of goods sold balances to agree into our fluctuation analysis for year end.	0.9			A1
Horner	Kevin John	KJH	Staff	2/13/2007	T&I: worked on clearing review notes from N. Miller relating to year end inventory substantive procedures.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - updating open items list for audit status	0.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - auditing accrued taxes as of year-end	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing year-end fixed asset workpapers prepared by E&Y staff member	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing independent control testing prepared by staff related to the revenue process	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Meeting with G. Halleck to discuss year-end tooling balances accounts	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Preparation of the final division open items list.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of corporate status list and team assignments.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Meeting with T. McClellan to discuss the status of certain fraud matters he is investigating.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of the latest version of the ethics line reporting.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	E&S year-end workpaper review	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Status meetings with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Meeting with A. Brazier to discuss U.S. GAAP checklist questions.	1.2			A1
Marold	Erick W.	EWM	Senior	2/13/2007	Met with HQ Finance Managers to discuss client assistance requests.	2.3			A1
Marold	Erick W.	EWM	Senior	2/13/2007	Met with J. Lamb to obtain support related to subsequent cash disbursement testing.	2.7			A1
Marold	Erick W.	EWM	Senior	2/13/2007	Tied out footnotes related to subsequent events, executive compensation, and SFAS 123R.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Meeting with corporate team to discuss audit status.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Corporate - Work on year-end derivatives testing.	6.5			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Packard - Time spent with J. Henning walking through various questions on Billing Reserves and Investments.	0.9			A1
Miller	Nicholas S.	NSM	Manager	2/13/2007	Packard - Review of Income Statement analytics.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Documented healthcare accrual substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Performed substantive procedures on intercompany journal entries.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	Performed healthcare accrual substantive procedures.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	T&I-Performed substantive procedures on fixed assets.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/13/2007	T&I-Edited U lead sheet.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/13/2007	Call with S. Parakh (PwC) to discuss 2007 application control testing scope and procedures.	0.4			A1
Patel	Sejal	SP	Intern	2/13/2007	Testing participant data for SERP plan	1.2			A1
Patel	Sejal	SP	Intern	2/13/2007	Complying a list of corporate year end to provide to client	1.7			A1
Patel	Sejal	SP	Intern	2/13/2007	E&S - Preparing account reconciliation for year end	1.3			A1
Patel	Sejal	SP	Intern	2/13/2007	Organizing international packages received for the year end audit.	0.7			A1
Patel	Sejal	SP	Intern	2/13/2007	Tying international package to Hyperion and updating Delphi International Status Log New Appendices	1.1			A1
Patel	Sejal	SP	Intern	2/13/2007	Completing a list of year end open items for all divisions to provide to client	0.9			A1
Patel	Sejal	SP	Intern	2/13/2007	Tying out foreign Tax provision to Hyperion	0.8			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Walking S. Patel through the procedures to tie out the Pension/OPEB reconciliations from the general ledger to the actuarial valuations.	1.4			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Meeting with R. Reimink to discuss the Pension/OPEB liability reconciliations from the general ledger to the actuarial valuations.	1.8			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Working with G. Lee to obtain remaining derivative confirmations from the counterparties.	2.1			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	2.7			A1
Ranney	Amber C.	ACR	Senior	2/13/2007	Auditing year-end balances of Corporate balance sheet accounts.	6.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	AHG -Attended a meeting with M. Schultz & M. Kokic to discuss the issues with the inventory rollforward.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Attended a meeting with M. Hatzfeld to go through the review process of the AHG workpapers	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Attended a meeting with M. Majewski to discuss the differences between ledger and subledger for the most significant plants used in the FAS 144 analysis.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Cleared review notes related to the FAS 144 analysis	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/13/2007	Drafted a FAS 144 memo, including the work that E&Y has been performing and the observation made related to the FAS 144 analysis.	5.1			A1
Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Obtained the lead sheet for the cost tooling reconciliations and Traced and Agreed to the roll-forward	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Obtained the cost tooling reconciliations and performed audit related procedures.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Updated the 8K binder for new 8K's released.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Preparing a binder for year end (Copy 10K footnote information from the client).	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Performed YE audit procedures on prepaid expense workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Created binder for 10K footnotes and organized information received from the client.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	2/13/2007	Corporate-Updated pension testing lead sheets for information received from Watson Wyatt.	3.8			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Communication meetings with various teams	1.6			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review year-end corporate workpapers	4.4			A1
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review year-end fee schedules	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	ACS : Documented difference between net vendor balances and family net vendor balance	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Discussed Prepaids with E. Marold.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Updated Corporate open items and followed up with client	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Documented year end prepaid work	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	Documented AP items after receiving documentation	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with A. Ranney regarding international pension reconciliation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of list of items for actuaries to review for pension/OPEB/FAS 112.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/13/2007	DPSS: Followed-up on review notes	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of GFIS reports for all worldwide codes and comparison to pre-approvals.	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of GIS family tree updates.	2.7			A1
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with N. Miller regarding Thermal status.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Reviewed workplan for Q4 provision.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Spoke w/J. Erickson regarding Valuation Allowance analysis.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4 - Make copies of selected workpapers and provide them to D. Kelley	0.4			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Retrieved Tax Packs from Client	0.6			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Indexed and filed new PBC Tax Packs	0.9			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Print and save new PBC Tax Packs.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Created Tax Pack v. Hyperion Pull spreadsheet	1.2			A1
Smith	Carolyn E.	CES	Staff	2/13/2007	Provision - Q4: Started analysis of Tax Pack Income Tax data to PBC ETR spreadsheets.	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/13/2007	Testing of GM processes (administrator/super user access, periodic review).	1.7			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Review email related to polish/French bond issue	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Year end - discuss status of foreign packages with L. Hargus	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Review with L. DeMers and J. Hegelmann the tasks to follow-up on related to foreign rate rec and etr	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Year-end - review status of year end work and focus for current week with D. Kelley	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Review apb 23 withholding and royalty withholding schedule.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Follow-up with J. Hegelmann on work to be performed regarding apb 23 withholding and royalty withholding schedule.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Year end - update client questions/issues list	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Review revised foreign rate rec schedules.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/13/2007	Contact J. Hegelmann regarding revised foreign rate rec schedules.	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Follow-up discussion with L. DeMers regarding issues to address.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Draft email to T. tamer and J. Erickson regarding issues to address.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Year end - review valuation allowance schedule provided by client 2/13 related to non-U.S. valuation allowance charges.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/13/2007	Year end - Discussion with D. Kelley and L. DeMers on follow-up required regarding valuation allowance schedule provided by client 2/13 related to non-U.S. valuation allowance charges.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/13/2007	Reviewing files and making sure everything is signed-off on.	1.2			A1
Trumbull	Eric J.	EJT	Manager	2/13/2007	Call with S. Ferguson re Poland.	0.3			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on cash open issues such as bank confirmations	2.1			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on fixed assets final rollforward and others	2.2			A1
Yang	Jinglu	JY	Senior	2/13/2007	Working on cash flow review	3.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Preparing international emails to follow-up on 2006 fee information.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Updating pre-approval log upon comparison of emails received per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Coordination of final DOM presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Updating presentation for T. Timko meeting on audit status.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Coordination of new team printer with Tom (EDS) and M. Sakowski.	0.7			A1
Barwin	Kristen N.	KNB	Staff	2/14/2007	E&S - Discuss review notes with E. Marold and M. Boehm for inventory and cycle counts	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/14/2007	E&S - Document and clear review notes related to inventory for Delnosa 1 & 2	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/14/2007	E&S - Document and clear review notes related to inventory for Delnosa 5&6	2.6			A1
Barwin	Kristen N.	KNB	Staff	2/14/2007	E&S- Document Rimir inventory for annual physical inventory	2.8			A1
Beckman	James J.	JJB	Partner	2/14/2007	SALT tax issues discussion w/ S. Reddy etc	0.6			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	Discussed documentation of family vs. remit duns level debit balance analysis with E.R. Simpson and E. Marold.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	DPSS - Reviewed inventory analytical procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	DPSS - Completed documentation related to XM Subsidy true up provided by C. Anderson and A. Flowers.	2.1			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	E&S - Review of Mexican inventory observation workpapers with K. Barwin.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	E&S - Prepared memorandum regarding 15 Key Control Testing procedures.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/14/2007	Review eTBR/Hyperion accounting memorandum provided by K. St. Romain.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss Mexico, UK and tax holiday issues with D. Kelley.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Make a list of open questions to discuss with client.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss valuation allowance variance schedule with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Follow-up discussion with T. Tamer.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Meet with J. Hegelmann to discuss open items list.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Prepare for meeting with J. Erickson.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Tax holiday schedule for Argentina and China, review deferred tax exposure. Discuss with C. Tosto.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss valuation allowance variance schedule with C. Tosto.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Discuss issues with effective tax rate with C. Tosto.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Review new ETR schedules.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Review ETR non-U.S. analysis for UK, Mexico, Austria and discuss questions with C. Smith.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	ETR non-US analysis for Germany, Hungary, Poland, discuss questions and issues with C. Smith.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	ETR analysis for Brazil, Romania, Spain.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/14/2007	Meet with J. Erickson and R. Patel to discuss open questions and issues and timing for receipt of new schedules.	2.7			A1
Fine	Charles E.	CEF	Senior	2/14/2007	Computed multiples and cross-checked with selected multiples	2.9			A1
Fine	Charles E.	CEF	Senior	2/14/2007	Ran Control Premium Analysis	2.4			A1
Fine	Charles E.	CEF	Senior	2/14/2007	Recreated Management's DCF analysis	2.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Contact D. Olbrecht to request copy of a credit agreement to support credit shown on MI SBT	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Contact J. Beckman to obtain status update on SALT portion of provision	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Coach C. Smith on which revised workpapers to re-tie out	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	SALT - Discussion with S. Reddy to update on State and Local portion of provision and schedule coming out to Delphi to complete state portion	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Answer state and local question posed from D. Kelley.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	APB 23 Calculation - work with J. Simpson to obtain understading on how to audit minority owned joint ventures and who on the audit team can assist the tax team	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Review revised workpapers received from R. Patel.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Prepare workpaper index.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Revise workpaper index for ETR/provision work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Meet with R. Patel to discuss questions on revised tax rate by country schedule	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Status update meeting with L. DeMers and C. Smith to prepare for meeting with J. Erickson re: open items	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Work on re-ticking overall rate reconciliation work papers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Effective Rate - work with L. DeMers and C. Smith to complete variance analysis of non-U.S. effective tax rates	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	.Meet with J. Erickson and L. DeMers to discuss remaining open items	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/14/2007	Effective Rate - Prepare Hyperion to tax rate by country variance analysis	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/14/2007	Packard - Review of year end audit workpapers	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: updated journal entry testing list for random sample entries we need to test in our Q3 and Q4 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: conversation with L. Marx to discuss intercompany investment elimination questions.	0.7			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: reviewed the updated Q3 warranty analysis and the Q4 warranty analysis received from M. Fraylick.	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on tie out of elimination of intercompany investments.	1.6			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on tie out of intercompany elimination of allied A/R and A/P.	1.9			A1
Horner	Kevin John	KJH	Staff	2/14/2007	Corporate: worked on the journal entry review for corporate entries that met our scope from Q3 and Q4.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Documenting and testing year-end accruals	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Meeting with L. Mandyrich to discuss Puerto Real Restructuring Reserve	1.3			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Tie-ing out A/R and A/R reserve cross-charges from E&C	2.2			A1
Kearns	Matthew R.	MRK	Senior	2/14/2007	AHG - Internal meeting with M. Rothmund to discuss AHG cross-charges	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/14/2007	Conf. call with J. Simpson, K. Odomirok and K. Asher to discuss worker's compensation actuarial review.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kennedy	Gareth L.	GLK	Manager	2/14/2007	Time spent making revisions to worker's compensation actuarial summary review memo.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with A. Brazier to discuss the status of the Q3 and Q4 accounting memo listing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of the Company's environmental accounting memo.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with A. Brazier and M. Boehm regarding the Company's environmental accounting memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of Q3 and Q4 corporate accounting memos and preparation of files for K. Asher's review.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of corporate status list and team assignments.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of year-end DPSS workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	E&S year-end workpaper review	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of year-end reporting from the European in scope locations.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Status meeting with D. Kelley and C. Tosto to discuss tax work to date and items to complete.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Meeting with S. Sheckell to discuss the status of corporate audit areas.	1.4			A1
Marold	Erick W.	EWM	Senior	2/14/2007	Tied out supporting documentation for the Kokomo environmental reserve.	2.1			A1
Marold	Erick W.	EWM	Senior	2/14/2007	Met with G. Dantzler to obtain support related to 2007 IRS payments.	2.6			A1
Marold	Erick W.	EWM	Senior	2/14/2007	Finalized documentation related to environmental testing at the Kokomo Location.	3.6			A1
Marold	Erick W.	EWM	Senior	2/14/2007	Reviewed 2006 wire transactions with intern and concluded on activity.	3.7			A1
Marold	Erick W.	EWM	Senior	2/14/2007	E&S - Finalized documentation of round two testing.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/14/2007	Work on the union training fund accrual.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/14/2007	Preparation work for audit of the healthcare accrual.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/14/2007	Review of the corporate intercompany account workpapers.	4.0			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Met with K. Coleman regarding union training fund accruals substantive procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Met with S. Kappler regarding Healthcare accrual substantive testing.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Established meeting agenda for meetings with S. Kappler and K. Coleman.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	Performed substantive procedures on healthcare accruals.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Spoke with P. Cates regarding 1220 CWIP.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Met with N. Miller regarding open items.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Engaged in correspondence regarding U fluctuations.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/14/2007	T&I-Performed substantive testing on 1220 CWIP.	2.2			A1
Odomirok	Kathleen C.	KCO	Senior Manager	2/14/2007	Conf. call with J. Simpson, G. Kennedy, and K. Asher to discuss worker's compensation actuarial review.	0.6			A1
Odomirok	Kathleen C.	KCO	Senior Manager	2/14/2007	Review workers compensation ASRM	0.4			A1
Patel	Sejal	SP	Intern	2/14/2007	Testing pension participant data.	1.9			A1
Patel	Sejal	SP	Intern	2/14/2007	Copying Q4 CJVs for review	2.8			A1
Patel	Sejal	SP	Intern	2/14/2007	Performing year end audit procedure for 10-K	3.1			A1
Patel	Sejal	SP	Intern	2/14/2007	DPSS - Footing A/R reconciliation for M. Boehm	0.4			A1
Ranney	Amber C.	ACR	Senior	2/14/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	1.3			A1
Ranney	Amber C.	ACR	Senior	2/14/2007	Walking S. Patel through the procedures to tie out the Pension/OPEB reconciliations from the general ledger to the actuarial valuations.	1.9			A1
Ranney	Amber C.	ACR	Senior	2/14/2007	Performing procedures to audit the Workers' Compensation liability.	3.2			A1
Ranney	Amber C.	ACR	Senior	2/14/2007	Auditing year-end balances of Corporate balance sheet accounts.	6.7			A1
Reddy	Smitha Pingli	SPR	Manager	2/14/2007	Discussion w/ J. Beckman and J. Hegelmann re: SALT provision review	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	2/14/2007	Prep for SALT provision review	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Started inventory analytics at AHG	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Attended a meeting with the E&Y valuation group related to the FAS 144 study.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	Cleared review notes related to the FAS 144 analysis	3.9			A1
Saimoua	Omar Issam	OIS	Staff	2/14/2007	E&C - Met with G. Halleck to discuss reconciling items on the cost tooling reconciliations	3.8			A1
Saimoua	Omar Issam	OIS	Staff	2/14/2007	E&C - Reviewed the cost tooling reconciliations and documented understanding.	6.2			A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Gathered information from cash workpapers to notify the client of open items remaining.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Updated the accounting memos binder for newly signed memos.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Created a template for currency exchange rates used by Delphi and updated divisional information on Hyperion.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Performed year end audit procedures on debt and prepaid expense workpapers.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Began reviewing the 10K footnote binder for new figures from the new draft and planned method to complete it in an efficient manner.	3.2			A1
Sheckell	Steven F.	SFS	Partner	2/14/2007	Review year-end corporate workpapers	3.8			A1
Sheckell	Steven F.	SFS	Partner	2/14/2007	Review Form 10K	7.8			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Brazier regarding comments on FAS 158 accounting memo.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Reviewed interim prepaids and prepared prepaids analytic.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Communicated with J. Nolan re payroll pbc's	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Met with K. Jones re payroll analysis	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Followed-up on AP items waiting on from client	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Professional Service payment testing.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	Obtained and reviewed payroll accruals	2.6			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Krabill regarding accounting memos.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Conf. call with G. Kennedy, K. Odomirok and K. Asher to discuss worker's compensation actuarial review.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with A. Krabill regarding year end corporate status.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/14/2007	Preparation of workers compensation discount rate memo.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/14/2007	DPSS: Followed-up on review notes	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Correspondence with E&Y China regarding status.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal year-end status with N. Miller.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal New York State Grant accounting memo.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Discussion with J. Hegelmann regarding equity investments.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of agenda for status meeting with T. Timko.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Pulled and provided workpapers for C. Tosto, D. Kelley, and L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Met w/ L. DeMers to discuss changes to E&Y edits to TRBC.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Tied NOL Carryforward expiration to PBC Tax Packs	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Worked w/ L. DeMers to determine in scope entities for NOL carryforward analysis.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Met w/L. DeMers to coordinate reconciliation of PBC Tax Packs to Foreign ETR.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Signed off on PBC Tax Pack workpapers.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Testing of Foreign Withholding	0.6			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Validate Exchange Rate difference for Customs Reserve Memo	0.7			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: (Rework) Ticked and tied TRBC to the Foreign Rate Rec After SOPAs	0.8			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: (Rework) Reticked TRBC and Tax Holiday spreadsheets	1.3			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Edited and added PBC Tax Pack data to TRBC.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/14/2007	Provision - Q4: Identified and explained material differences between PBC Tax Pack ETR and PBC Calc. ETR.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/14/2007	Discussion with S. Pacella regarding administrators/super users for mainframe applications.	0.7			A1
Stille	Mark Jacob	MJS	Staff	2/14/2007	Documentation of ETBR processes and walkthroughs and review of mgmts testing.	3.6			A1
Stille	Mark Jacob	MJS	Staff	2/14/2007	Testing of GM processes (administrator/super user access, periodic review).	3.8			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss intercompany loan issue with D. Kelley and A. Krabill.	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss intercompany loans with A. Krabill and client	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Call with T. Tamer regarding critical open items	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss 59(e) issue with D. Kelley	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss SALT items to be completed with J. Hegelmann.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review currency exchange rate analysis on customs reserve	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review tax pack comparison to Hyperion	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss foreign eff rate discussion D. Kelley had with B. Sparks	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review valuation allowance reconciliation prepared by client	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss tax holidays with D. Kelley and Laurie DeMers.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Discuss various countries effective rate variations with L. DeMers.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review and clear open items list	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review updated rate rec and trbc with L. DeMers.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/14/2007	Review with L. DeMers and C. Smith royalty withholding test workpaper	0.8			A1
Yang	Jinglu	JY	Senior	2/14/2007	Discussion with J. Volek and B. Dotson on cash open issues	1.1			A1
Yang	Jinglu	JY	Senior	2/14/2007	Clearing the questions of EIC review on cash section	1.2			A1
Yang	Jinglu	JY	Senior	2/14/2007	Working on cash open issues such as bank confirmations	2.1			A1
Yang	Jinglu	JY	Senior	2/14/2007	Working on cash flow review	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Work on updates to 2006 Fee Summary per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Meeting with J. Simpson regarding 2006 Fee Summary.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Preparation of emails to international locations regarding follow-up on fees per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Correspondence with B. Donahue regarding Delphi joint venture invoices for S. Gale.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Review and log international correspondence received regarding fee information.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Log in comments received on Packard, Steering and AHG Internal Audit reports; file accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Correspondence with M. Hatzfeld and K. Elenbaas regarding Staffing Change incurred.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Preparation of scheduling showing open audit items timeline per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Coordination with A. Menth and J. Simpson regarding Delphi EDS Files.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	2/15/2007	Review of audit completion timeline	2.8			A1
Asher	Kevin F.	KFA	Partner	2/15/2007	Presentation at the Delphi DOM related to the 2006 audit	3.6			A1
Barwin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes from E. Marold related to cycle counts	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes related to Mexico inventory from E. Marold	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/15/2007	E&S - Clear review notes from E. Marold for Mexico inventories	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/15/2007	E&S - Review and document open items for year end audit	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/15/2007	Met with E. Marold and A. Krabill to discuss division of responsibilities related to year-end corporate areas.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of professional fees workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of minority interest workpaper documentation and related discussions with L. Schwandt.	2.3			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Review of Corporate AP testing documentation.	2.7			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	DPSS - Review of year-end substantive workpapers.	2.4			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	E&S - Review of E&S year-end substantive workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/15/2007	Discussed year-end audit responsibilities with S. Sheckell and K. Asher.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Conference call with T. Tamer and C. Tosto regarding status update.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with A. Krabill regarding impairment analysis and timing of YE work.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with J. Hegelmann regarding valuation allowance workpaper and approach for testing material balances and general ledger tie-out.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Smith regarding non-U.S. ETR analysis and follow-up questions.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosto regarding issues in Mexico	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with J. Hegelmann regarding open issues.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with J. Hegelmann regarding APB analysis testing for withholding and accrued taxes.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with J. Erickson to discuss open questions and issues on consolidated effective tax rate.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Prepare for meeting with client - gather information and questions.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Discussion with S. Reddy regarding SALT matters	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Status meeting with C. Tosto, J. Hegelmann, and C. Smith.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Analysis documenting discrete items in Non-U.S. ETR	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meeting with B. Sparks regarding Mexico effective tax rate and benefit taken for credits in Mexico	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Complete tax holiday workpaper documentation.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Complete workpaper documentation of valuation allowance tie-out to Non-U.S. ETR and differences in reconciling to totals.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meeting with R. Patel to discuss questions on foreign rate reconciliation.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosto to discuss non-U.S. ETR analysis for Austria, France, Mexico, Poland, Romania.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Meet with C. Tosto to discuss non-US ETR analysis for Spain, UK, Hungary, Germany, Brazil	2.2			A1
Ellis	Timothy A.	TAE	Senior	2/15/2007	Clearing IT related review notes.	1.6			A1
Ellis	Timothy A.	TAE	Senior	2/15/2007	Completing memo to document review of management's testing for Packard.	1.4			A1
Fine	Charles E.	CEF	Senior	2/15/2007	Performed sensitivity analysis	4.2			A1
Fine	Charles E.	CEF	Senior	2/15/2007	Finalize FAS 142 Memo	3.8			A1
Gerber	Katherine A.	KAA	Senior	2/15/2007	T&I - Review & Reperform management's substantive testing of tooling	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Packard - Review of AR, bad debt and billing reserves.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discuss estimate of completion analysis with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Make changes to estimate to complete analysis	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Work with N. Miller to retrieve and understand data supporting minority joint ventures	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discuss with C. Tosto the NYITC workings to outline questions to discuss with client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Discussion with L. DeMers and A. Krabill re: timing of completion of audit work and goodwill impairment	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Meet with J. Erickson and S. Reddy to discuss New York Investment Tax Credit	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Work with L. Schwandt to do Hyperion pulls to validate data on minority owned joint ventures	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Status update meeting with C. Tosto, L. DeMers and C. Smith.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Meet with D. Olbrecht and S. Reddy to discuss the New York Investment Tax Credit	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Work with L. DeMers to go over APB23 supporting workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Discuss with C. Plummer how the APB23 JV Scenario work paper is calculated and where the amounts are derived from	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Prepare estimate to complete analysis	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	Work with L. DeMers on valuation allowance workpaper tie-out and steps to complete	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/15/2007	APB23 - Prepare and tie out workpapers supporting minority joint venture withholding and calculations	3.7			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	E&C - Review year end workpapers	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	E&S - Review of year end audit workpapers	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Participation in the monthly DOM Meeting	1.2			A1
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Divisional and Corporate team meeting re: audit timeline and priority issues	0.7			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with M. Fraylick to go over the Q4 warranty reserve analysis.	0.6			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with N. Miller and A. Krabill to go over testing of the elimination of intercompany gross profit.	0.6			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with N. Miller to discuss testing procedures for intercompany elimination of gross profit.	0.7			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on testing of the elimination of intercompany gross profit.	0.8			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on the Q3 and Q4 corporate journal entry review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: worked with J. Nicol on tie out of intercompany elimination entries.	0.8			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate:: tied out Q4 SOPA entry to reserve for overall intercompany imbalance.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: meeting with L. Marx to walkthrough the intercompany profit elimination entry.	1.4			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: worked on intercompany elimination entries for year end testing of the intercompany balance.	1.9			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Corporate: completed year end testing of the Q4 warranty reserve analysis.	3.1			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Packard: meeting with J. Henning and N. Miller to go over year end billing reserve testing.	0.7			A1
Horner	Kevin John	KJH	Staff	2/15/2007	Packard: tied out support received from C. High for shipping testing of shipments from Mercedes.	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Reviewing round 2 SAS 65 SOX testing related to FSCP, Inventory and Fixed Asset processes	4.2			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Meeting with G. Halleck to discuss tooling year-end audit procedures	2.4			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Documenting Borg Warner Warranty reserve at year-end	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/15/2007	E&C - Meeting with B. Hoepfner to discuss year-end property tax accrual	0.9			A1
Kelley	Daniel F.	DFK	Partner	2/15/2007	Review and analysis of state tax contingent items.	4.1			A1
Kirvan	David M.	DMK	Senior Manager	2/15/2007	Research 59(e) issue - prepare draft comments and tentative conclusions.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of partner comments relating to YE corporate accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of the DPSS XM workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	E&S year-end workpaper review.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of 15 key controls memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Discussion with S. Sheckell, J. Henning and M. Boehm to discuss the audit approach for testing of the Company's 15 key controls.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Discussion with L. Schwandt regarding 10-K support copy.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of the latest version of the 10-K.	2.2			A1
Marold	Erick W.	EWM	Senior	2/15/2007	E&S - Cleared year-end inventory review notes.	2.4			A1
Marold	Erick W.	EWM	Senior	2/15/2007	E&S - Detail reviewed Mexico inventory observations.	2.4			A1
Marold	Erick W.	EWM	Senior	2/15/2007	E&S - Reviewed interim substantive audit procedures with M. Boehm and A. Krabill.	4.1			A1
Miller	Nicholas S.	NSM	Manager	2/15/2007	Thermal - Wrap up of open items on fixed assets.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/15/2007	Thermal - Wrap up of open items on quarterly fluctuation analytics.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Met with B. Dotson regarding intercompany journal vouchers.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Documented healthcare substantive testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Performed union training fund substantive procedures.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Tied in journal vouchers to Hyperion.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	Tied in journal vouchers to local trial balances.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	T&I-Finalized accounts payable substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/15/2007	T&I-Finalized revenue/expense fluctuations.	1.2			A1
Pacella	Shannon M.	SMP	Manager	2/15/2007	Prepare Summary Memo to be incorporated into the AWS file.	2.6			A1
Patel	Sejal	SP	Intern	2/15/2007	Obtaining derivative testing support from the client.	1.2			A1
Patel	Sejal	SP	Intern	2/15/2007	Testing wire-room transaction	2.2			A1
Patel	Sejal	SP	Intern	2/15/2007	Tying out pension valuation for year end reconciliation.	2.5			A1
Patel	Sejal	SP	Intern	2/15/2007	Performing year end audit procedure for 10-K	4.2			A1
Ranney	Amber C.	ACR	Senior	2/15/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	1.4			A1
Ranney	Amber C.	ACR	Senior	2/15/2007	Meeting with M. Fawcett and R. Smithson to discuss management's review of SAS 70 reports for various service providers.	1.5			A1
Ranney	Amber C.	ACR	Senior	2/15/2007	Reviewing the participant data confirmation sent by Watson Wyatt.	2.3			A1
Ranney	Amber C.	ACR	Senior	2/15/2007	Auditing year-end balances of Corporate balance sheet accounts.	4.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/15/2007	Walking N. Yang through the Company's cash flow matrix.	1.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Meeting w/ D Olbrecht re: New York Investment Tax Credit and Michigan MEGA Credit	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Discussion w/ J. Erickson re: New York Investment Tax Credit amortization	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	2/15/2007	Reviewing SALT year-end provision	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Attended a meeting with M. Kokic at AHG to walk through the documentation provided related to the rollforward from 6/30 to 12/31/2006.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	AHG -Inventory Procedures	0.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	AHG -Attended a meeting with J. Mc Gee to walk through the income statement documents provided.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Finalized AHG Inventory YE Analytics	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/15/2007	Updated the FAS 144 memo	1.2			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Met with M. Hatzfeld to discuss the Cost tooling process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Met with G. Halleck to discuss reconciling items on the cost reconciliation.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	2/15/2007	E&C - Performed audit related work to the cost tooling reconciliations and documented findings.	6.1			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Gathered information from cash workpapers to notify the client of open items remaining.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Conversed with client to obtain information for year end corporate audit workpapers for cash, debt, and minority interest.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Pulled information from Hyperion to find local currencies for each different entity.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed YE audit procedures on debt workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed year end audit procedures on insurance and minority interest workpapers.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	2/15/2007	Performed year end audit procedures on the 10K footnote binder.	3.5			A1
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review year-end corporate workpapers	4.2			A1
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review Form 10K	4.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	ACS: followed-up with K. St Romain re risk and control matrix	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Professional Service payment testing.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Updated Corp open items and followed-up with client accordingly.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Discussed corporate Prepaids with E. Marold.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Reviewed derivative confirms and prepared schedule of differences for client	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Updated accrual and payroll lead schedules.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/15/2007	Documented AP items after receiving documentation	3.8			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with E. Marold and A. Krabill regarding subsequent event PGAP procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with M. Boehm and A. Ranney regarding subsequent event cash receipt PGAP procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Krabill regarding year end corporate status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ranney regarding Corporate status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ranney regarding Dayton year end workpapers.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Detail review of Dayton year-end workpapers.	2.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of proxy fee disclosure support with H. Aquino.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Meeting with M. Fawcett, A. Ranney and N. Miller regarding management's SAS 70 review.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of international SRM's and correspondence from international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with J. Henning regarding Thermal year-end status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of CEPP accounting memo.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Review of Thermal year-end inventory workpapers.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with K. Asher, S. Sheckell, A. Krabill, N. Miller, M. Hatzfeld, M. Boehm, A. Ranney and E. Marold regarding year end status and timing.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Determined in-scope TB's for Mexico.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4 - Make copies of selected workpapers and provide them to C Tosto	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Organized PBC Tax Packs	0.3			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Calculated statutory dividend withholding.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Printed and Indexed Mexico tax packs	0.6			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Tied out Foreign Rate Rec to TRBC and Dividend Elimination spreadsheet	0.6			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Met w/ C. Tosto, L. DeMers, and J. Hegelmann regarding work plan and engagement status.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/15/2007	Provision - Q4: Tied workplan to workpaper references	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Discuss accounting for withholding with L. DeMers.	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Discuss intercompany loan issues with D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review NY ITC	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review hedging policy and memos	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review open items with T. Tamer	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review etr analysis for Mexico, Spain, and Brazil	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review etr analysis for Luxembourg, UK, and Poland.	1.4			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review etr variation issues with L. DeMers.	1.5			A1
Tosto	Cathy I.	CIT	Partner	2/15/2007	Review etr analysis with L. DeMers for Germany, Austria, France, and Hungary	3.9			A1
Yang	Jinglu	JY	Senior	2/15/2007	Clearing the questions of EIC review on cash section	0.3			A1
Yang	Jinglu	JY	Senior	2/15/2007	Discussion with A. Ranney on cash flow	1.2			A1
Yang	Jinglu	JY	Senior	2/15/2007	Working on fixed assets final rollforward and others	2.7			A1
Yang	Jinglu	JY	Senior	2/15/2007	Working on cash open issues such as bank confirmations	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Meeting with J. Simpson and S. Sheckell regarding pre-approvals, Independence update and proxy.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Meeting with J. Simpson regarding Global Independence System (Family Tree).	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with B. Hamblin and J. Simpson regarding Delphi New Engagement Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Discussion with J. Simpson regarding January estimates for fee proxy before submission to IA.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Review and log international correspondence received regarding fee information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with France and J. Simpson regarding Delphi France: fee summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with India and J. Simpson regarding Confirmation of Independence status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Preparation of Delphi Audit and TSRS Team EY Comm Numbers per K. Asher.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Preparation of list of the division presidents and their assistants along with email addresses per J. Henning.	0.9			A1
Barwin	Kristen N.	KNB	Staff	2/16/2007	E&S - Create conclusion variance report for all annual physical inventories	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/16/2007	E&S - Clear review notes related to Mexico inventories	3.8			A1
Beckman	James J.	JJB	Partner	2/16/2007	Provision discussion w/ S. Reddy.	0.7			A1
Beckman	James J.	JJB	Partner	2/16/2007	59e issues memo discussion w/ D. Kelley related to issues.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed minority interest review notes with L. Schwandt.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of documentation related to environmental testing at Kokomo location and related discussions with E. Marold.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed AP and professional fee review notes with E.R. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Preparation of correspondence to D. Puri regarding footnote disclosure and tax-related audit requests.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/16/2007	Met with D. Puri to discuss subsequent cash receipts and treasury wire activity testing.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of year-end cash procedures.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Review of year-end debt workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	E&S - Prepared memorandum regarding 15 Key Control Testing procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2007	Discussed entity level test procedures with A. Krabill.	0.6			A1
Burns JR	John E.	JEB	Senior Manager	2/16/2007	Revise SFAS 142 memo and analysis	4.0			A1
Craig	Tashawna N.	TNC	Staff	2/16/2007	Tied 10K Financial Statements to supporting documentation	8.3			A1
Fine	Charles E.	CEF	Senior	2/16/2007	Finalize FAS 142 Memo	4.4			A1
Fine	Charles E.	CEF	Senior	2/16/2007	Preparation of QRM workpapers for FAS 144 review	3.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Discussion with C. Tosto after her meeting B Sparks re: FIN 48	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Call with L. DeMers re: Mexico valuation issue	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Discussion with C. Tosto regarding timing and Brazil contingency issues	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	APB 23 - Tie out major gross ups and tax calculations	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Start preparing valuation allowance to NOL comparison worksheet	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Coach C. Smith re: tie out of valuation allowance workpapers	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Make additions to the draft workpaper listing to deliver to client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Work with C. Smith to update workpaper index and to prepare listing of draft workpaper (finals are needed to deliver to client).	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	State & Local - draft memo for file re: New York Investment Tax Credit	2.6			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with E. Marold and A. Ranney to discuss review of revenue and expense accounts.	0.3			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with N. Miller to discuss intercompany profit elimination testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: discussion with M. Madak to discuss determination of allied content for our testing of elimination of intercompany profit elimination.	0.3			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: discussion with J. Nicol to walkthrough testing procedures for the intercompany profit elimination.	0.4			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: updated the Q3 and Q4 journal entry review files for explanations received for entries meeting our scope.	0.6			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with J. Volek, J. Schmidt, and B. Dotson to discuss journal entries for our Q3 and Q4 journal entry review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: meeting with J. Volek to discuss elimination of intercompany gross profit.	0.9			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Corporate: worked on testing of the elimination of intercompany gross profit.	1.2			A1
Horner	Kevin John	KJH	Staff	2/16/2007	Packard: conversation with C. High to discuss Freightliner supply agreement and the price giveback accrual entry.	0.3			A1
Horner	Kevin John	KJH	Staff	2/16/2007	T&I: received gross margin fluctuation explanations from AHG for our analysis of TB 1220.	0.2			A1
Huffman	Derek T.	DTH	Senior	2/16/2007	SAP access review and segregation of duties review testing.	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Meeting with L Mandyrich to discuss status of PBC list	0.7			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Reviewing round 1 SAS 65 SOX testing related to inventory	1.1			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Reviewing round 2 SAS 65 SOX testing prepared by E&Y staff	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Auditing year-end DCX warranty accrual reserve	3.1			A1
Kearns	Matthew R.	MRK	Senior	2/16/2007	AHG - Meeting with A. Renaud to discuss Warranty Reserves at AHG and E&O Reserves	2.7			A1
Kelley	Daniel F.	DFK	Partner	2/16/2007	Review and analysis of various tax contingency issues.	2.6			A1
Kelley	Daniel F.	DFK	Partner	2/16/2007	Meeting with J. Whitson regarding various tax contingency issues.	1.3			A1
Kennedy	Gareth L.	GLK	Manager	2/16/2007	Call with audit team to discuss changes to workers comp actuarial review memo.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Meeting with J. Koplin to discuss the status of the latest ethics line summary.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Review of the entity level control workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Review of environmental workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	E&S year-end workpaper review.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Review of 15 key controls memo.	0.8			A1
Marold	Erick W.	EWM	Senior	2/16/2007	Status update meeting with J. Lamb, R. Reimink, and J. Volek.	1.4			A1
Marold	Erick W.	EWM	Senior	2/16/2007	Team status update meeting and timeline review.	1.6			A1
Marold	Erick W.	EWM	Senior	2/16/2007	Meeting with J. Lamb to discuss professional fee payments.	1.7			A1
Marold	Erick W.	EWM	Senior	2/16/2007	E&S - Finalized review of FAS 5 summary.	2.1			A1
Marold	Erick W.	EWM	Senior	2/16/2007	E&S - Finalized documentation of activity 7 in AWS.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Meeting with N. Dhar to discuss foreign currency over-hedging analysis.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Meeting with S. Kappler to discuss IBNR memo.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of tooling workpapers with M. Hatzfeld.	0.7			A1
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of quarterly fluctuation analytics.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Met with B. Dotson regarding open account journal vouchers.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventory percentages and	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventories to Hyperion.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Documented intercompany inventory substantive procedures.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Agreed intercompany inventory amounts to A1 schedules.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/16/2007	Prepare Summary Memo to be incorporated into the AWS file.	2.4			A1
Patel	Sejal	SP	Intern	2/16/2007	Tying out pension valuation for year end reconciliation.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	2/16/2007	Performing year end audit procedure for 10-K	5.6			A1
Patel	Sejal	SP	Intern	2/16/2007	E&C - Summarizing cost estimates.	1.3			A1
Pikos	Matthew C.	MCP	Senior	2/16/2007	Packard - Reviewing the Internal Audit rollforward procedures performed relating to controls.	2.6			A1
Pikos	Matthew C.	MCP	Senior	2/16/2007	Packard - Reviewing the year-end substantive procedures performed on the tooling balance.	5.1			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Working with G. Lee to obtain remaining derivative confirmations from the counterparties.	0.4			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Auditing year-end balances of Corporate balance sheet accounts.	0.8			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Working with R. Reimink, J. Lamb & J. Volek to obtain year-end audit support for corporate balance sheet accounts.	0.9			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Testing pension participant data for our year-end audit procedures.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Participating in a conference call with Watson Wyatt to discuss our questions related to the participant data confirmation that WW sent.	1.8			A1
Ranney	Amber C.	ACR	Senior	2/16/2007	Detail reviewing the tie out of the Pension/OPEB reconciliation from the general ledger to the actuarial valuations.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	AHG -Inventory Procedures	0.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Attended a meeting with the AHG/Powertrain team to walk though the remaining open items and procedures that need to be performed.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Finalized AHG Inventory YE Analytics	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Finalized E&C Inventory Analytics (Gross margin, turns)	4.8			A1
Saimoua	Omar Issam	OIS	Staff	2/16/2007	E&C - Performed review of PwC testing related to the fixed asset process	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/16/2007	E&C - Performed audit related procedures to the tooling rollforward.	5.2			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed year end audit procedures on insurance and minority interest workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed YE audit procedures on debt workpapers.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Met with K. Whiteman to discuss issues regarding the 10K footnote support.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Performed year end audit procedures on the 10K footnote binder.	5.5			A1
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review year-end corporate workpapers	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Worked on other income and expenses for Corporate	3.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Met with K. Jones re payroll analysis for corporate.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	Met with J. Lamb to discuss PBC's.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with E. Marold regarding payroll accruals.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/16/2007	DPSS: Compiled open items and items w/o sign-offs	2.3			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with S. Sheckell and H. Aquino regarding independence and fee status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Review of proxy fee disclosures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with H. Aquino regarding GIS system changes and pre-approvals.	1.4			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Pulled files for C. Tosto.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Made corrections to dividend w/h schedule to account for new China rate.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Met w/C. Tosto and J. Hegelmann to discuss meeting with B. Sparks.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Tied Rate Rec to VA Analysis	0.6			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Worked on comparing VA Analysis to NOL Schedule	0.8			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Referenced Valuation Allowance numbers to W/P's	0.9			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Met w/J. Hegelmann to determine which workpapers are draft.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/16/2007	Provision - Q4: Tied Valuation Allowance balances to Hyperion.	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/16/2007	Testing of GM processes (administrator/super user access, periodic review).	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/16/2007	Documentation of ETBR processes and walkthroughs and review of mgmts testing.	3.7			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Call with T. Tamer related to Mexico and other misc issues for year end provision	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Follow-up with A. Krabill related to currency issues with intercompany loan schedule	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/16/2007	Discussion with B. Sparks, J. Simpson and E&Y brazil regarding VAT contingent tax reserve item.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Call with D. Kelley to discuss open issues.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Discussion with T. Tamer related to timing.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Review intercompany loan schedule - look at withholding rules and pick loans for review	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Follow-up with Mexico and Singapore desks on mark to market rules for intercompany loans	1.9			A1
Tosto	Cathy I.	CIT	Partner	2/16/2007	Meet with B. Sparks to discuss interest and dividend withholding and Mexico R&D credits	2.6			A1
Wong	Hsin Yee	HYW	Senior	2/16/2007	Singapore tax question re foreign exchange difference treatment	0.3			A1
Yang	Jinglu	JY	Senior	2/16/2007	Discussing with J. Volek and B. Dotson on cash open issues	0.6			A1
Yang	Jinglu	JY	Senior	2/16/2007	Working on cash open issues such as bank confirmations	2.2			A1
Yang	Jinglu	JY	Senior	2/16/2007	Working on cash flow review	4.6			A1
Asher	Kevin F.	KFA	Partner	2/17/2007	Technical review of the Company's 2006 Form 10-K	3.6			A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Document revenue shipping terms to verify revenue recognized correctly	0.8			A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Discuss construction in process documenting with M. Boehm	1.2			A1
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Clear all open items and complete documentation for E&S year end audit	1.6			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	Review of environmental reserve memorandum	1.1			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	DPSS - Review of year-end DPSS substantive workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	E&S - Met with K. Barwin to assist in finalizing documentation of E&S fixed asset testing.	1.9			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	Performed entity level control testing.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/17/2007	Completed entity level control documentation within ICFC.	1.5			A1
Chamarro	Destiny D.	DDC	Staff	2/17/2007	E&C-Reviewed PwC's Round 2 testing relating to Tooling.	5.9			A1
Craig	Tashawna N.	TNC	Staff	2/17/2007	Tied 10-K Financial Statements to supporting documentation	5.6			A1
Fitzpatrick	Michael J.	MJF	Partner	2/17/2007	Review of year-end report package	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2007	Review of Packard Inventory, E&O reserves, Accounts receivable and Billings reserves workpapers.	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	FIN 48 - Call with T. Tamer to request access to binders and to determine a good time to pick up FIN 48 materials from him	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Contact J. Erickson re: timing of receipt of revised workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Provision to Return - tie out R&D tax credit workpaper to federal return (need additional documentation).	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Prepare list of items for Monday follow-up	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Contingency Reserves - work with C. Smith to assist her in the completion of tying out the rollforward workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review tax portion of GAAP checklist	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Rate Rec - prepare work paper with explanations of Non-U.S. discrete items	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review 10-K post-retirement section to find support for Medicare subsidy amount used on provision	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Work with C. Tosto to go through revised workpapers received and Monday's follow-up related to the new workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Review deferred tax support items received	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Go through open items lists with C. Tosto and C. Smith.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Contingency Reserves - work on tying out rollforward	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/17/2007	Deferred Balances - Organize workpaper for audit to verify balance of asset accounts in Hyperion	2.1			A1
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review Form 10-K draft	0.5			A1
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: gave instructions to J. Nicol for testing of intercompany profit elimination.	0.4			A1
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: worked on testing of the electronic file supporting the 2006 gross profit elimination analysis.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/17/2007	Corporate: worked on tie out of supporting documentation for the consolidating journal entry 105 for the elimination of intercompany profit in inventory.	3.9			A1
Imberger	Guido	GI	Senior Manager	2/17/2007	Preparation of Q4 workpapers for Saginaw.	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/17/2007	E&C - reviewing year-end investment workpapers	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/17/2007	E&C - gaining a further understanding of tooling account and account reconciliations at E&C	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Discussions with E. Marold regarding YE environmental reserve testing.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of environmental YE workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Meeting with K. Asher and S. Sheckell to discuss comments to the latest version of the 10-K.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of the latest version of the 10-K.	2.2			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Lockport location.	3.2			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Rochester location.	3.6			A1
Marold	Erick W.	EWM	Senior	2/17/2007	Reviewed and concluded on the environmental remediation at the Vandalia location.	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Packard - Reviewing the Packard Q4 journal entries.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Packard - Reviewing the Q4 Packard fluctuation analysis.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Thermal - Walking J. Henning through the Thermal tooling workpapers.	2.3			A1
Miller	Nicholas S.	NSM	Manager	2/17/2007	Thermal - Clearing open Thermal review notes.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/17/2007	E&S-Performed inventory substantive procedures on ACL.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	2/17/2007	Performed substantive procedures on intercompany transactions.	3.9			A1
Patel	Sejal	SP	Intern	2/17/2007	Preparing SAS 70 binders for various accounts.	1.7			A1
Patel	Sejal	SP	Intern	2/17/2007	Tying out international packages to Hyperion for testing.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	2/17/2007	Creating schedule to test for consolidating (International and Domestic)	3.4			A1
Ranney	Amber C.	ACR	Senior	2/17/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/17/2007	Auditing year-end balances of Corporate balance sheet accounts.	4.0			A1
Rothmund	Mario Valentin	MVR	Senior	2/17/2007	Meeting with M. Hatzfeld to walk him through the FAS144 workpapers.	6.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/17/2007	E&C - Finalized the inventory test count procedures in investigating differences between E&Y count and client's representation.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/17/2007	E&C - continued reviewing PwC round two testing of the fixed asset process.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	2/17/2007	E&C - Performed review of PwC round two testing of the inventory process	6.9			A1
Schwandt	Lisa N.	LNS	Staff	2/17/2007	Performed year end audit procedures on debt and minority interest workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	2/17/2007	Performed year end audit procedures on the 10K footnote binder.	7.1			A1
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review GAAP checklist and Form 10K	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Clerically tested accrual workpapers	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Updated open items list for corporate year-end testing.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Preparation of Other income and expense analytic for Corporate.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Documented Payroll accruals for corporate.	2.2			A1
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of worker's compensation year-end workpapers.	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of year-end management representation letter.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: (Rework) Prepare copies of updated PBC workpapers.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4 - Provide copies of selected workpapers to audit team upon request	0.2			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Met w/C. Tosto and J. Hegelmann regarding new Rate Reconciliation.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Edits to I/C loan memo for file.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Met w/ C. Tosto & J. Hegelmann regarding remaining open items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Pulled workpapers for C. Tosto to review	0.4			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Tied SALT apportionment factors to 2005 state returns	0.6			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Updated Client Assistance list.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Prepare Intercompany loan memo.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/17/2007	Provision - Q4: Tied out Tax Reserve spreadsheet to Analysis of Change w/p.	1.6			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review intercompany loan procedures memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Call with T. Tamer to review open items and status from his perspective	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review dividend schedule related to apb 23	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review footnote	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review late entries and tax impact by country	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Meet with audit team related to status/open items	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review email re: updated schedules	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review and modify open items list for yearend	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review intercompany loan agreements with France	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/17/2007	Review with D. Kelley the etr issues with foreign operations	0.9			A1
Boehm	Michael J.	MJB	Manager	2/18/2007	E&S - General review of Mexico physical inventories.	2.7			A1
Boehm	Michael J.	MJB	Manager	2/18/2007	Performed entity level control testing.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	E&C - Review of Delphi-prepared information on tooling, tooling amortization and inventory.	4.7			A1
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Saginaw - review inventory wip testing and variance capitalization	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Review MD&A disclosures	1.2			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: completed the intercompany profit elimination year end memo.	1.1			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: reviewed J. Nicol's work on the tie out of trial balance submissions for testing of intercompany profit elimination.	1.2			A1
Horner	Kevin John	KJH	Staff	2/18/2007	Corporate: completed documentation and testing of the intercompany profit elimination entry.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/18/2007	E&C - reviewing year-end fixed asset workpapers	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Discussions with E. Marold regarding YE environmental reserve testing.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of environmental YE workpapers.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	DPSS YE workpaper review.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of the most current cash flow statement and supporting documentation.	0.8			A1
Marold	Erick W.	EWM	Senior	2/18/2007	Reviewed and concluded on the environmental remediation at the Kokomo bypass location.	3.2			A1
Marold	Erick W.	EWM	Senior	2/18/2007	Reviewed and concluded on the environmental remediation at the Columbus location.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of corporate FX derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of healthcare year-end workpapers.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Reviewing the KDAC equity method investment.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Review of corporate commodities derivatives testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/18/2007	Time spent preparing the year-end SRM.	1.5			A1
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	Documented the inventory rollforward for the AHG division, including the tie-out of the individual components of the rollforward.	7.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	AHG -Finalized the inventory component analysis for finished goods.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/18/2007	E&C - Reviewed the accum tooling lead sheet and traced and agreed to the roll forward.	6.1			A1
Sheckell	Steven F.	SFS	Partner	2/18/2007	Review GAAP checklist and Form 10K	3.8			A1
Simpson	Jamie	JS	Senior Manager	2/18/2007	Summarization of China SRM significant matters for international summary memo.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Correspondence with C. Smoker regarding status update of Delphi AC book and appendices.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Coordination of A. Sanusi Access Badge Request Form.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Asher	Kevin F.	KFA	Partner	2/19/2007	Review of the audit considerations checklist	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/19/2007	Review of the 2006 MD&A included in the 10-K	1.7			A1
Asher	Kevin F.	KFA	Partner	2/19/2007	Review of the 10-K disclosure requirements	2.1			A1
Asher	Kevin F.	KFA	Partner	2/19/2007	Review of the GAAP disclosure checklist	2.3			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of HQ Tax adjustment for minority interest.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of documentation related to Trust dissolution.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Review of Corporate substantive workpaper documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	DPSS - Review of year-end DPSS substantive workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	E&S - Review of E&S YE substantive workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	E&S - Review of fixed asset addition testing workpapers.	1.7			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Met with K. Asher, S. Sheckell, A. Krabill, J. Simpson, M. Hatzfeld, E. Marold and A. Ranney to discuss audit status and anticipated timing.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/19/2007	Preparation of year-end SRM.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	2/19/2007	E&C-Discussed Round 1 Tooling questions with PwC representative .	0.6			A1
Chamarro	Destiny D.	DDC	Staff	2/19/2007	E&C-Reviewed and reperformed PwC work relating to Tooling.	11.1			A1
Craig	Tashawna N.	TNC	Staff	2/19/2007	Tied 10-K Financial Statements to supporting documentation	2.4			A1
Craig	Tashawna N.	TNC	Staff	2/19/2007	Tied 10-K Footnotes to supporting documentation	6.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Contact S. Gale re: Excise Tax Penalty question	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Give instructions to S. Patel re: Hyperion data retrieval for deferred account balances	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Discussion with A Ranney re: tie out of tax effect of OCI items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Provide revised rate rec and tax rate by country schedules for D. Kelley.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Deferred Taxes - work on formatting of deferred tax summary worksheet received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Review TRBC changes analysis prepared by C. Smith.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Meet with R. Patel to obtain deferred tax binder and to answer questions on footnote items	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work ticking revised rate reconciliation documentation	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Prepare Minority Interest comparison calculations	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work on tying out revised workpapers.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/19/2007	Work on preparing a walk from the previous version of the foreign rate reconciliation to the most recent version of the foreign rate reconciliation	3.1			A1
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review MD&A disclosures	1.0			A1
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review of Draft 14 MD&A	2.3			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: gave instructions to A. Sanusi on how to format the journal entry testing files.	0.3			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with R. Pettengill to go over journal entry OB466 for our journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with J. Nicol and N. Miller to discuss year end intercompany testing.	0.4			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with N. Miller to go over testing procedures for investments testing for KDAC.	0.4			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with N. Miller to go over warranty reserve interim and year end review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: updated our journal entry testing listing to determine remaining entries we need to obtain explanations for.	0.6			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: conversation with L. Marx to discuss follow up questions with our intercompany profit elimination testing.	0.7			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: completed testing of the KDAC joint venture for our year end investments testing.	1.3			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: meeting with L. Criss and J. Lamb to go over journal entries that met our scope for our journal entry review.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: updated explanations for journal entries we obtained supporting documentation for in our Q3 & Q4 journal entry review.	1.7			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: worked on updating year end and interim workpapers in relation to review notes from N. Miller.	1.8			A1
Horner	Kevin John	KJH	Staff	2/19/2007	Corporate: completed the warranty expense analysis for N. Miller in relation to our year end warranty reserve testing.	1.9			A1
Imberger	Guido	GI	Senior Manager	2/19/2007	Prepare Q4 workpapers for Saginaw.	5.9			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - meeting with G Halleck of E&C to discuss Tooling interim and year-end balances	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - reviewing year-end accounts receivable workpapers	2.8			A1
Kearns	Matthew R.	MRK	Senior	2/19/2007	E&C - auditing year-end tooling balances	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of environmental YE workpapers.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	DPSS 15 key controls conference call with DPSS internal controls team, M. Fawcett, and M. Boehm.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of the most current cash flow statement and supporting documentation.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Meeting with A. Kulikowski to discuss our comments on the latest version of the 10-K	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of the latest version of the 10-K.	1.2			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Corporate - Time spent to obtain supporting documentation from J. Nolan regarding payroll test of transactions.	3.2			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Cleared interim review notes related to the supplemental compensation testing.	2.3			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Prepared SAS 73 considerations regarding environmental specialists.	2.3			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Prepared a summary memo outlining our environmental audit procedures.	3.6			A1
Marold	Erick W.	EWM	Senior	2/19/2007	Performed substantive audit procedures related to the year-end supplemental compensation accrual.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/19/2007	Reviewing the KDAC equity method investment.	1.0			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of healthcare year-end workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of healthcare IBNR memo.	2.2			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of Warranty workpapers.	2.4			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Review of intercompany workpapers.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/19/2007	Time spent preparing the year-end SRM.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Met with K. Coleman regarding intercompany and union training fund accruals.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Met with S. Kappler regarding healthcare accruals.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Met with N. Miller to discuss intercompany and healthcare accruals.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Prepared intercompany summary memo.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Cleared healthcare review notes.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Performed segregation of duties substantive procedures.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/19/2007	Cleared intercompany review notes.	3.6			A1
Pacella	Shannon M.	SMP	Manager	2/19/2007	Finalize workpapers to prepare for audit archival.	3.2			A1
Patel	Sejal	SP	Intern	2/19/2007	Tying out numbers from Hyperion to 10-K footnotes.	1.6			A1
Patel	Sejal	SP	Intern	2/19/2007	Tying out international packages to Hyperion for testing.	4.2			A1
Patel	Sejal	SP	Intern	2/19/2007	Testing Hyperion consolidation as of year end for International division	6.1			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Auditing year-end balances of the Derivatives accounts.	3.2			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Reviewing the updated pension participant data confirmation received from Watson Wyatt.	3.8			A1
Ranney	Amber C.	ACR	Senior	2/19/2007	Completing the Q4 Overall Analytical Review.	4.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	E&C - Cleared first round of inventory review notes	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	Attended a meeting with S. Sheckell to go through the questions related to the FAS 144 study.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/19/2007	E&C - Meeting with M. Hatzfeld to walk through the inventory workpapers, including non-productive, consigned, WIP inventory, inventory reconciliations, inventory fluctuation between interim and year-end.	11.1			A1
Saimoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Met with M. Kohn to discuss the accum tooling lead sheet.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Obtained the accum tooling reconciliations and reviewed for reconciling items.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Met with client to discuss 10K binder issues and obtain updated support for the binder.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Performed year end audit procedures on debt and minority interest workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/19/2007	Performed year end audit procedures on the 10K footnote binder.	9.6			A1
Sheckell	Steven F.	SFS	Partner	2/19/2007	Prepare Audit Committee materials	3.1			A1
Sheckell	Steven F.	SFS	Partner	2/19/2007	Review GAAP checklist and Form 10K	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with A Krabill.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with A. Ranny.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Followed-up on revenue and expense analytic for corporate.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Discussed cash flow with B. Smith.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Obtained documentation, tested and documented cash flow statement entries.	6.8			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of pension footnote.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of year-end corporate worker's comp reserve workpapers.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/19/2007	Followed-up on AP review notes.	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Team meeting to discuss audit status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with S. Pacella regarding SOD testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Preparation of transmittal letter for 10K consent.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/19/2007	Preparation of year-end rep letter.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Spoke w/ J. Hegelmann regarding revised PBC TRBC and Rate Reconciliation.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: ETR Calculation w/tax expense.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Referenced Rate Reconciliation	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Updated workpaper reference index	0.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Put deferred income tax workpapers in order.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Compared PBC deferred tax workpaper to supporting documents.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Identified differences between original TRBC and new TRBC.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: (Rework) Identified modified PBC workpapers and provide copies of those workpapers.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Made edits to TSRM for C. Tosto.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: (Rework) Created spreadsheet to calculate changes to TRBC via SOPAs	1.9			A1
Smith	Carolyn E.	CES	Staff	2/19/2007	Provision - Q4: Tie back Deferred Income Tax Walk to PBC workpapers and Hyperion.	2.1			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Discussions with S. Sheckell and J. Simpson regarding the Audit Committee Audit Results book.	1.3			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Preparation of the Independence Letter for inclusion in the Audit Committee Audit Results book.	1.6			A1
Smoker	Claire E.	CEW	Client Serving Associate	2/19/2007	Preparation of Audit Committee Audit Results book.	4.6			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Year end audit - review schedule related to deferred	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Discuss footnote and other open items with T. Tamer	1.6			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review and comment on year end tax summary review memo	1.8			A1
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review 2 versions of tax footnotes and compare to rate rec workpaper	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on revisions to AC materials.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with J. Simpson regarding GFIS Report Open Items.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on GFIS Report Open Items per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with A. Krabill regarding Delphi ASM Steering Carve Out Cádiz.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with J. Simpson and India regarding Delphi- Retirement trusts- engagement letters.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with J. Simpson regarding status of independence log.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with international teams regarding independence confirmations.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on Independence log per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Work on Rodney O'Neal Meeting Agenda 2.20 per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of the environmental audit work papers	2.8			A1
Barber	Keith A.	KAB	Senior	2/20/2007	Perform General Audit Procedures related to DGL for FY07 Period 01.	2.9			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Met with J. Hudson to accumulate cash receipts and treasury wire subsequent event review documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Discussed AP documentation with S. Sheckell and E.R. Simpson.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Review of minority interest liability workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	2/20/2007	Review of Corporate substantive workpaper documentation.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/20/2007	E&S - Review of E&S YE substantive workpapers.	1.2			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of E&S ITGCs	2.1			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC workpapers (eTBR, DGL, Hyperion, IT2 and Integra T)	2.4			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC's for apps located at GM	2.6			A1
Cash	Kevin L.	KLC	Partner	2/20/2007	Review of ITGC's for Steering	3.1			A1
Chamarro	Destiny D.	DDC	Staff	2/20/2007	AHG-Tied E&S general ledger to AHG Hyperion ledger.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	2/20/2007	AHG-Reviewed PwC round 2 test of controls.	3.9			A1
Chamarro	Destiny D.	DDC	Staff	2/20/2007	E&C-Completed lead sheet for tax payments made during 2006.	0.7			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Met with R. Reimink of Delphi-Corporate to discuss open items for 10K tie-out	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Tied 10-K Financial Statements to supporting documentation	0.7			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Met with C. Whiteman of Delphi-Corporate to discuss open items regarding 10K tie out	0.9			A1
Craig	Tashawna N.	TNC	Staff	2/20/2007	Tied 10-K Footnotes to supporting documentation	7.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Discussion with T. Tamer to discuss status of deferred taxes support and fixed assets.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with C. Smith regarding open issues following our meeting with the client and items where we have conclusions and discussions regarding where we require Hyperion tie-out validation for deferred taxes and valuation allowance.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with A. Krabill to discuss questions on support for deferred taxes and validation of items as they relate to other parts of the audit and questions regarding Hyperion tie-out.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with J. Hegelmann to discuss deferred tax workpapers and make a list of questions to discuss with client.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review deferred tax rollforward and support received.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Updates from C. Tosto regarding deferred tax open items.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review deferred tax support for items within scope that are complete.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Review updated deferred tax support.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with C. Smith and J. Hegelmann regarding support for in scope deferred tax items and categorize open items to discuss with audit team.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Meet with J. Erickson and J. Hegelmann to discuss questions regarding deferred tax support tie-out.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/20/2007	Tax SRM review and updates for new footnote amounts.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	E&C - Clearing of review notes in warranty, inventory, PP&E and accruals with M. Kearns, O. Saimoua, M. Rothmund.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Discussion with T. Tamer's regarding status of deferred taxes and request OCI support	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Work with C. Tosto on formatting the tax summary memo	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Debrief C. Smith after meeting with J. Erickson re: deferred taxes	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - work with audit staff on cash flow tie-out of deferred tax expense and change in assets/liabilities	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - review deferred rollforward to review changes in deferreds in connection with review of cash flows for deferreds by audit	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Provide copies of selected workpapers from footnote binder	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Work with audit staff to tie out valuation allowance account and deferred tax account balances to Hyperion balances	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - meet with J. Erickson re: answers to select questions on deferred tax supporting workpapers	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - Meet with J. Erickson and L. DeMers re: questions of Deferred tax workpaper support	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - tie out supporting work papers received from J. Erickson as follow-up to some of our questions posed	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - work on tie out of deferred tax workpapers	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Deferred Taxes - Work on deferred tax workpaper detail with L. DeMers and C. Smith.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	2/20/2007	AHG - Review year end audit workpapers	1.5			A1
Henning	Jeffrey M.	JMH	Partner	2/20/2007	Review of year end communications - AC and CEO	2.2			A1
Henning	Jeffrey M.	JMH	Partner	2/20/2007	Review of Packard Tooling year end work	1.2			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with E. Simpson to compare warranty reserve workpapers to cross-reference in the 10-K footnote tie out.	0.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with N. Miller to go over review notes for the intercompany cycle.	0.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: conversation with L. Marx to discuss if non-consolidated investments are included in the elimination of intercompany profit.	0.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: coordinated with L. Criss to obtain explanations for remaining journal entries for our journal entry review.	0.6			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with L. Marx and N. Miller to go over the elimination of investments on CJV 220.	0.6			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: updated documentation for our testing of the elimination of investments for our year end work.	0.7			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: meeting with L. Criss to discuss follow-up questions relating to our journal entry review.	0.8			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: completed analytics on intercompany profit elimination to file with our year end substantive work.	0.9			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: worked on clearing review notes from N. Miller for the intercompany cycle.	1.4			A1
Horner	Kevin John	KJH	Staff	2/20/2007	Corporate: updated the Q3 and Q4 journal entry files for explanations for journal entries that met our scope for review.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/20/2007	T&I: meeting with N. Miller to go over tie out of Moraine consigned inventory reconciliation for December.	0.3			A1
Horner	Kevin John	KJH	Staff	2/20/2007	T&I : conversation with J. Priauxl to follow-up on consigned inventory confirmation status.	0.3			A1
Horner	Kevin John	KJH	Staff	2/20/2007	T&I: tied out Moraine consigned inventory reconciliation for December and tied in our confirmation for crown packaging.	1.3			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - meeting with G. Halleck to discuss tooling	0.9			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end account receivable workpapers	2.7			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end tooling workpapers	3.1			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - reviewing year-end workpaper (prepaids)	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/20/2007	E&C - auditing year-end tax accruals	2.4			A1
Krabill	Aaron J.	AJK	Senior	2/20/2007	Review of environmental YE workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	DPSS YE workpaper review.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of YE E&S workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of the most current cash flow statement and supporting documentation.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Meetings with E. Simpson and E. Marold to discuss cash statement supporting information.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of the latest version of the 10-K.	2.2			A1
Marold	Erick W.	EWM	Senior	2/20/2007	Performed substantive audit procedures related to the payroll tax withholding accrual.	2.7			A1
Marold	Erick W.	EWM	Senior	2/20/2007	Performed audit procedures related to the liquidation of Delphi Trust I and Trust II	3.1			A1
Marold	Erick W.	EWM	Senior	2/20/2007	Performed search for unrecorded liabilities and documented procedures to date.	4.2			A1
Marold	Erick W.	EWM	Senior	2/20/2007	Performed year-end audit procedures related to accrued payroll.	4.2			A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Completion of commodity interim audit testing.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/20/2007	Completion of commodity Hedge Designation checklist.	1.2			A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Review of corporate FX derivatives testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Review of corporate commodities derivatives testing.	3.8			A1
Miller	Nicholas S.	NSM	Manager	2/20/2007	Time spent preparing the year-end SRM.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	E&S-Reviewed PwC tooling workpapers.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Met with B. Dotson regarding intercompany transactions.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Met with A. Krabill regarding report master list.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Cleared intercompany review notes.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Prepared and tickmarked master list report.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	Edited healthcare accrual workpapers.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/20/2007	T&I-Review process narratives.	1.1			A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Finalize workpapers to prepare for audit archival.	2.2			A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Meeting with K. Cash to discuss review comments.	2.3			A1
Pacella	Shannon M.	SMP	Manager	2/20/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.2			A1
Patel	Sejal	SP	Intern	2/20/2007	Testing Hyperion consolidation as of year end for International division	8.1			A1
Pudlowski	Edward M.	EMP	Partner	2/20/2007	FAS 112/106 actuarial review	2.1			A1
Ranney	Amber C.	ACR	Senior	2/20/2007	Coordinating with S. Burger and State Street to obtain a year-end Trust Statement for the Hourly and Salary Pension plans.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/20/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	6.5			A1
Reddy	Smitha Pingli	SPR	Manager	2/20/2007	Coordinate SALT workpapers for J. Hegelmann	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/20/2007	Performed AHG Q4 Income Statement Review	5.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/20/2007	Meeting with M. Hatzfeld to finish review of inventory workpaper	7.9			A1
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Met with M. Hatzfeld to discuss the tooling process status	2.4			A1
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Performed audit related work to the reconciliations related to the accum tooling reconciling items.	5.6			A1
Sanusi	Adrian	AS	Intern	2/20/2007	Setting up year end analytical review	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sanusi	Adrian	AS	Intern	2/20/2007	Testing participant data for individuals in the SERP plan	2.5			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/20/2007	Performed year end audit procedures on the 10-K footnote binder.	6.9			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review corporate year-end workpapers	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review staffing related matters	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review GAAP checklist and Form 10K	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Provide 2007 8-K's from SEC.gov per K. Asher.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Discussed cash flow with A. Ranny.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Discussed cash flow with B. Smith.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Followed-up on payroll open items.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/20/2007	Obtained documentation, tested and documented cash flow statement entries.	8.4			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of international pension reconciliations.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of independence matters with H. Aquino.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Execution of independence program procedures.	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of international SRM's.	1.4			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Discussion with S. Pacella regarding international SRM's and IT conclusions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Discussion with S. Pacella regarding SOD testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/20/2007	Preparation of sections of the consolidated SRM.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Emailed TSRM to L. DeMers.	0.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Prepare copies of PBC workpapers	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Prepare copies of deferred tax workpapers and deferred tax walk.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/C. Tosto regarding changes to TSRM.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding deferred tax workpaper discussion w/J. Erickson.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Requested Hyperion Pulls for DTA/DTL from E&Y Audit	0.2			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Added totals to U.S. Deferred Income Tax Walk	0.3			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ C. Tosto, L. DeMers and J. Hegelmann regarding footnote disclosures.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and A. Krabill regarding deferred tax workpapers.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding calculating DTA/DTL.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Indexed new deferred tax walk workpapers	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Met w/ L. DeMers and J. Hegelmann regarding deferred tax workpapers.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: SRM - Exhibit 1 - Used TRBC Table and formatted accordingly.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: SRM - Exhibit 3 - Added Table from Non-U.S. Income Tax memo and formatted.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/20/2007	Provision - Q4: Indexed and referenced PBC workpapers related to Deferred Tax Walk and did not tie out properly to Hyperion.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/20/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/20/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	6.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/20/2007	Review of IT audit workpapers.	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Discussion with T. Tamer and R. Patel regarding footnote support for current and deferred provision in footnote	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Meet with T. Tamer regarding footnote support	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review email from Germany on law change and compare to trbc	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review French valuation allowance memo	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for NOL's	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for us provision	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for apb 23 disclosure	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for valuation allowance walkforward	1.4			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote support for prior period items	1.6			A1
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review footnote supporting workpapers for us deferred walkforward	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with J. Simpson regarding opinions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Work on AC materials.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with N. Wallace and J. Simpson regarding PCAOB Waivers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revisions to Item 9A 2006 10-K Disclosure v10 per J. Henning.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Communication with S. Poston and J. Simpson regarding Delphi Hierarchy Chart.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revise GIS for changes to Delphi Hierarchy Chart.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with P. Rogers and J. Simpson regarding FIN 48 Reserve pre-approval/engagement letter.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with A. Krabill regarding int'l Delphi Cash Audit Programs.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Provide int'l Delphi Cash Audit Programs per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Coordination of ordering of supplies for engagement team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	2/21/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Codes 1030, 2100, 2120, 1810, 1220, 1230.	6.7			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of HQ Tax adjustment for minority interest.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of Corporate substantive workpaper documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of minority interest liability workpaper documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	E&S - Met with J. Nicol to walk through procedures on fixed asset reconciliations.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	E&S - Correspondence with M. McWhorter and R. Hofmann regarding year-end eTBR to SAP reconciliation.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Prepared portions of the Consolidated SRM.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/21/2007	Review of 10K footnote documentation tie out.	4.4			A1
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of IT General Controls for Packard	3.3			A1
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of ITGC workpapers (eTBR, DGL, Hyperion, IT2 and Integra T)	4.6			A1
Chamarro	Destiny D.	DDC	Staff	2/21/2007	AHG-Performed sales testing specifically looking at Contract terms.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	2/21/2007	E&C-Tied Hyperion balances to general ledger. .	6.4			A1
Craig	Tashawna N.	TNC	Staff	2/21/2007	Tied 10-K Footnotes to supporting documentation	10.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with J. Erickson regarding status of deferred tax item support.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with J. Erickson regarding timing to receive deferred tax support for fixed assets and OCI items.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with C. Smith regarding tax summary review memo additions.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann to discuss questions regarding deferred taxes.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann regarding SOX 404 status for Q3 and Q4, tax checklist, workplan status, open items.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	.Meet with J. Hegelmann to discuss questions regarding deferred tax analysis and support.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review return to provision section of the SOX 404 workpapers and complete testing.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Discussion with T. Tamer to discuss explanation for Non-U.S. tax provision variance from 35% US rate.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review additional deferred tax support and sign-off.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with J. Hegelmann to discuss workplan items, answer questions, identify missing items or areas requiring follow-up.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Meet with T. Tamer, J. Erickson, and C. Tosto to discuss changes to deferred taxes impacting OCI including pension and OPEB deferred tax support. Also discussed timing to receive final workpapers and memoranda for YE provision and SOX 404 testing.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review Q3 non-U.S. testing grid and U-120 making note of open items on testing grid.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review valuation allowance workpapers and complete various steps on E&Y workplan. (Identify areas where additional information is required.)	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Complete tax checklist for items completed.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/21/2007	Review SOX 404 testing workpapers for U.S. and Consolidated tax processes and U-120 for Q3 to ensure all items are covered making note of open items on testing grid.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	E&C - Clearing of review notes in warranty, inventory, PP&E and accruals with team members M. Kearns, O. Saimoua, M. Rothmund.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	International - coordinate with C. Lin timing of international team completing proper workpaper sign-off's.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Status update meeting with L. DeMers re: priority of items for completion of SOX testing and administrative work for year end	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	404 - Review Q3 items needed for completion of SOX testing for year end	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	404 - Update text matrix to reflect items needed for completion of Q3 testing	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Review miscellaneous workpapers with L. DeMers to determine which set of work papers they need to be referenced to	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Complete NOL and Valuation Allowance listing comparison work paper	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work on tying out additional deferred tax support workpapers received from J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Rate Rec - tie out additional workpapers received	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	First pass though tax audit procedures check list	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work with L DeMers on reviewing the workplan updated with workpaper references and corresponding checklist	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/21/2007	Work on updating workplan with workpaper references, preparer sign-off info, and confirming workplan items to complete	2.7			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review AHG inventory, AR and tooling audit work	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review Audit Committee presentation materials - Company and E&Y	1.8			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review Powertrain tooling audit work at year end	0.9			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Packard division subsequent inquiry call with J. Riedy and C. Zerull	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/21/2007	T&I - Divisional subsequent events inquiry call with D. Greenbury and J. Riedy	0.6			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to discuss his review of the Q4 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: obtained the Q3 SOPA entry listing from A. Ranney to update our Q3 journal entry review.	0.2			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: downloaded CJV 119, allied sales elimination, from Hyperion with the help of E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to go over the Q4 journal entry review file.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with E. Marold to go over the corporate journal entry review.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with N. Miller to discuss the elimination of intercompany sales and cost of sales.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: meeting with N. Miller to go over the open accounts elimination.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: conversation with M. Fraylick to discuss changes in warranty reserve.	0.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: tied out the elimination of open accounts consolidating entry to Hyperion to ensure accounts were properly eliminated.	0.6			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: Revisions to the Q3 journal entry file to reflect comments from E. Marold.	0.9			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: updated the corporate trial balance to include references for intercompany accounts testing.	0.9			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: Revisions to the Q4 journal entry file to reflect comments made by E. Marold.	1.1			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: worked on reconciliation of Hyperion inventory balance to the intercompany profit elimination inventory balance.	1.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: worked with S. Patel to tie out divisional trial balances to the Hyperion consolidating schedule.	1.4			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Corporate: completed test of the elimination of allied sales and cost of sales for our intercompany testing.	2.2			A1
Horner	Kevin John	KJH	Staff	2/21/2007	Packard: tied out December gross billings and credits from the ERM system to the trade accounts receivable rollforward.	1.2			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	AHG - meeting with A Renaud and L Maynarich to discuss year-end accruals at AHG and E&O reserve	1.6			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - meeting with N. Saad to discuss balance sheet analytic questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - reviewing year-end tooling workpapers	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - reviewing year-end fixed asset workpapers	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/21/2007	E&C - auditing year-end accrued property tax balance	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Review of environmental YE workpapers.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Preparation of the ethics and fraud consultation memo.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Drafting of the international issues summary memo to be attached to the SRM.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Meetings with E. Simpson and E. Marold to discuss cash flow statement supporting information.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Working with S. Patel on SAP to Hyperion tie-outs.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Meeting with A. Kulikowski to discuss our comments on the latest version of the 10-K	0.8			A1
Marold	Erick W.	EWM	Senior	2/21/2007	Reviewed the trial balance to ensure all significant accounts have been audited.	1.3			A1
Marold	Erick W.	EWM	Senior	2/21/2007	Reviewed Q3 and Q4 Corporate journal entries.	2.2			A1
Marold	Erick W.	EWM	Senior	2/21/2007	Drafted the environmental, jobs bank, and debt sections of the SRM.	2.8			A1
Marold	Erick W.	EWM	Senior	2/21/2007	E&S - Updated documentation related to commitments and contingencies.	1.6			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Meeting with L. Marx to discuss the intercompany investment elimination entry.	0.8			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Meeting with N. Dhar to discuss treasury hedge analysis function.	1.0			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Completion of year-end foreign exchange derivative testing.	2.0			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Completion of commodities year-end derivatives testing.	3.5			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Reviewing corporate controls testing (intercompany, healthcare, warranty, union training fund accrual).	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Time spent making edits to the consolidated SRM.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/21/2007	Time spent preparing the year-end SRM.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	Performed intercompany substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	Documented healthcare accrual substantive procedures.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/21/2007	E&S-Documented fixed asset reconciliation substantive procedures.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	E&S-Performed fixed asset reconciliation substantive procedures.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/21/2007	T&I-Documented YE tooling substantive testing.	1.1			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Meeting with K. Cash to discuss review comments.	1.8			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Finalize workpapers to prepare for audit archival.	3.5			A1
Pacella	Shannon M.	SMP	Manager	2/21/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.8			A1
Patel	Sejal	SP	Intern	2/21/2007	Tying out international packages to Hyperion for testing.	3.4			A1
Patel	Sejal	SP	Intern	2/21/2007	Testing Hyperion consolidation as of year end for Domestic division	8.9			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Detail reviewing the Sick & Accidental Insurance reconciliation to the actuarial valuation.	0.7			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Detail reviewing the Extended Disability Benefits reconciliation to the actuarial valuation.	0.9			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Reviewing the Pension benefit payment register received from J. DeMarco.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	2.2			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Obtaining support for testing of SERP participant data, explaining procedures to staff, and detail reviewing the testing results.	2.7			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Walking through the Company's Census Data Reconciliation of SAP HR to Fidelity with A. Brown and J. Lim.	3.4			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Revising our year-end Summary of Audit Differences.	0.6			A1
Ranney	Amber C.	ACR	Senior	2/21/2007	Reviewing the Q4 list of adjustments (SOPAs) prepared by the client, and documenting our understanding of the entries.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	E&C - Performed review of the rollforward procedures, related to the Payroll cycle and finalized documentation in AWS accordingly.	5.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	E&C - Meeting with J. Henning to walk through the inventory workpapers	7.1			A1
Saimoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Met with M. Hatzfeld to review the tooling work papers and discuss open items.	2.7			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Organizing audit workpapers and footnotes	0.5			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Organizing and tie-up workpapers for property footnote.	1.0			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Performing testing of schedules of Ethics Hotline	1.0			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Reconciling E-dacor disbursements AP	1.5			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Organizing and tying-up workpapers for financial statements and income statements	2.0			A1
Sanusi	Adrian	AS	Intern	2/21/2007	Organizing and tie-up workpapers for Minority Interest	3.0			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	3.1			A1
Schwandt	Lisa N.	LNS	Staff	2/21/2007	Performed year end audit procedures on the 10-K footnote binder.	9.2			A1
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review corporate year-end workpapers	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/21/2007	Prepare Audit Committee materials	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with A. Krabill.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Followed-up on payroll open items.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with E. Marold.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Discussed cash flow with B. Smith.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Obtained documentation, tested and documented cash flow statement entries.	6.9			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with M. Boehm regarding minority interest.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with R. Reimink regarding international pension reconciliations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Meeting with D. Puri and S. Burger regarding pension asset testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with C. Tosto and S. Sheckell regarding other comprehensive income details of pension related balance.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/21/2007	Review of FAS 112 extended disability workpapers.	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with C. Tosto regarding pre-approval requests.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/21/2007	Followed-up on professional fees open items.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Conf. call with J. Riedy and D. Greenbury regarding Thermal year-end inquiries.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with E. Pudlowski regarding FAS 112 extended disability review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2007	Time spent making changes to audit opinions.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Emailed SRM with edits	0.1			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Spoke w/ L. DeMers and J. Hegelmann regarding SRM and SOX 404 work.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Made edits to SRM for L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Reviewed international in-scope workpapers for indexing, referencing, and signatures	0.7			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	404: Worked on Q3 Consolidated control framework edits for L. DeMers.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: SRM - Q4 - Added Valuation Allowance Table	1.6			A1
Smith	Carolyn E.	CES	Staff	2/21/2007	Provision - Q4: Identified workpapers in international files that needed signatures, tickmark legends, referencing, or general clean-up.	2.7			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Time spent going over review comments with K. Cash and S. Pacella.	2.4			A1
Stille	Mark Jacob	MJS	Staff	2/21/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	7.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Correspond with L. DeMers on items to be completed for year end	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review pre-approval for Luxembourg.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Meet with S. Sheckell and J. Simpson related to rolling OCI.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review and comment on revised tax footnote	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review deferred and prior year 10-K for OCI items	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review outstanding items for year end	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Review and modify tax summary review memorandum tie out to footnote disclosure	1.4			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Meet with T. Tamer and J. Erickson related to revisions to deferred and valuation allowance for pension and OPEB.	1.9			A1
Tosto	Cathy I.	CIT	Partner	2/21/2007	Revisions to SRM	3.9			A1
Yang	Jinglu	JY	Senior	2/21/2007	Discussion with client D. Brewer regarding cash reconciliation and follow up	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Revisions/finalization of AC materials.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with A. Krabill regarding Germany deliverables.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simpson and int'l locations regarding Delphi Independence Confirmations.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with M. Sakowski regarding E&Y/Delphi Team Phone List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Preparation of package of Delphi - Consultation Documents for Review sent to G. Schaffert.	1.1			A1
Asher	Kevin F.	KFA	Partner	2/22/2007	Review of the 10-K disclosure requirements	3.2			A1
Barber	Keith A.	KAB	Senior	2/22/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Code 1440.	1.7			A1
Barber	Keith A.	KAB	Senior	2/22/2007	Perform General Audit Procedures related to SAP FY07 Period 01 for Company Codes 1440.	1.9			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Met with J. Hudson to accumulate cash receipts and treasury wire subsequent event review documentation.	0.9			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	DPSS - Coordinated conference call with C. Anderson for Q4 inquiries.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/22/2007	E&S - Reviewed year-end fixed asset reconciliations.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Assisted in preparation of year-end overall analytic review.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/22/2007	Review of 10K footnote documentation tie out.	4.2			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	AHG-Created Round 1 and Round 2 summary of test of controls for AHG.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	AHG-Tied general ledger balances to Hyperion balances for the balance sheet accounts.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	Documented the Debtor in Possession Statement of Cash Flows.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	Searched for proxy statement for cash flow statement testing.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	Discussed the Debtor in Possession Statement of Cash Flows with E. Simpson.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	Completed Fx testing for cash flow statement validation.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	E&C-Discussed with M. Rothmund the documentation requirements for test of controls documentation.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	2/22/2007	E&C-Documented round 2 testing for Inventory and Financial Statement Close process.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	2/22/2007	Evaluation of the EDS Plato SAS 70	0.9			A1
Ciungu	Roxana M.	RMC	Staff	2/22/2007	Evaluation of EDS Auburn Hills SAS 70	1.2			A1
Ciungu	Roxana M.	RMC	Staff	2/22/2007	Evaluation of the EDS Charlotte SAS 70	1.4			A1
Craig	Tashawna N.	TNC	Staff	2/22/2007	Met with C. Whiteman of Delphi-Corporate to discuss open items regarding 10K tie out	0.6			A1
Craig	Tashawna N.	TNC	Staff	2/22/2007	Tied 10-K Footnotes to supporting documentation	8.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Follow-up email communication with S. Ferguson to coordinate final signoff on workpapers.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussion with L. Hargus regarding coordination of workpaper signoff for tax pack review oversight.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussion with T. Tamer to discuss open tax workpapers, questions footnote disclosure tie-out workpapers, non-U.S. income tax payable rollforward analysis, timing of SOX 404 workpapers for Q3 and YE.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Discussions with J. Hegelmann and C. Smith regarding open items, open SOX documentation, updated client assistance list, workprogram completion and areas requiring attention.	0.8			A1
Fitzpatrick	Michael J.	MJF	Partner	2/22/2007	Review of year-end report package	4.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	AHG - Review note clearing in the areas of inventory, warranty and cross-charges/reconciliations.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Q4 inquiries with D. Williams, J. Brooks, and J. Henning for SAS 100 purposes.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Prepare memo re: Eliminations and adjustments review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	International - Coordinate with S. Ferguson to obtain final sign-off's on workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Call with R. Patel re: footnote presentation/support for Deferred tax asset and valuation allowance table	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Discuss with J. Simpson, Medicare Subsidy issue	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Prepare memo re: Permanent Establishment review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Meeting with L. DeMers and C. Smith to discuss action plan for work completion for today	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Correspondence with R Patel's to receive footnote support workpapers requested by C Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Organize and sort through work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Update workpapers for additional information received on Medicare subsidy	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Work on reviewing updated work papers to ensure proper sign-off's have been obtained	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Review open items and work paper list with L. DeMers.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Draft items to complete list and open items list	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Meet with J. Erickson to obtain answers and support to specific questions on footnote presentation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/22/2007	Work on updating and filling out work plan for completed items	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	E&C - Subsequent events update call with D. Williams and J. Brooks	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review Powertrain tooling audit work at year end	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Saginaw - Subsequent event inquiry with J. Perkins	0.3			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review engagement SRM	0.5			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review and provide comments on Items 8 and 9a	0.7			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: helped A. Ranney pull the Q4 round three SOPA pushdown journal voucher from Hyperion.	0.4			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: meeting with A. Krabill and S. Patel to discuss tie out of Divisional trial balances to Hyperion.	0.4			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: walked N. Miller through intercompany profit elimination year end testing.	0.8			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: updated the intercompany elimination year end memo to include allied sales elimination.	1.4			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: meeting with S. Patel to work on tie out of divisional trial balances to the consolidating Hyperion schedule.	1.7			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Corporate: worked on the Q4 consolidating journal voucher summary.	3.6			A1
Horner	Kevin John	KJH	Staff	2/22/2007	Packard: tied out sales system support to the year end accounts receivable rollforward.	0.6			A1
Huffman	Derek T.	DTH	Senior	2/22/2007	Review of testing workpapers for SAP.	2.2			A1
Huffman	Derek T.	DTH	Senior	2/22/2007	Validation of reports and logic in segregation of duties tools used for SAP systems.	3.4			A1
Imberger	Guido	GI	Senior Manager	2/22/2007	Prepare a memo regarding review of managements 15 key controls for Saginaw.	1.6			A1
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing interim A/R reserve workpapers and closing review notes	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - preparing Q4 global Powertrain analytics	3.8			A1
Kelley	Daniel F.	DFK	Partner	2/22/2007	Review and analysis of international tax transactions and impact on tax provision	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Preparation for the YE E&S inquires call.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Year end E&S audit inquires call with R. Jobe, R. Hofmann, J. Henning and M. Boehm.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Work with S. Patel on SAP to Hyperion tie-outs.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Meetings with E. Simpson and E. Marold to discuss cash statement supporting information.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the latest version of the 10-K.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the summary review memo.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Review of the most current cash flow statement and supporting documentation.	2.2			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Met with E.R. Simpson to discuss questions regarding the cash flow statement.	1.7			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Met with J. Volek to discuss the cash flow statement related to classifications of certain transactions.	1.9			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Met with B. Smith to discuss certain sections of the cash flow statement.	2.2			A1
Marold	Erick W.	EWM	Senior	2/22/2007	Performed year-end audit procedures related to liabilities subject to compromise.	3.8			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Meeting with J. Schmidt to discuss derivative audit procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Closing review notes on intercompany testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Completion of year-end foreign exchange derivative testing.	1.7			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Meeting with J. Volek to discuss/test the amount of intercompany profit on purchases from equity investments.	1.7			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Review of intercompany profit elimination calculation.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Completion of Form U261, Derivatives Identifier Tool.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/22/2007	Time spent making edits to the consolidated SRM.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/22/2007	E&S-Performed fixed asset substantive procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/22/2007	Finalize workpapers to prepare for audit archival.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/22/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.9			A1
Patel	Sejal	SP	Intern	2/22/2007	Tying out international packages to Hyperion for testing.	1.2			A1
Patel	Sejal	SP	Intern	2/22/2007	Testing Hyperion consolidation as of year end for Domestic division	9.4			A1
Pudlowski	Edward M.	EMP	Partner	2/22/2007	FAS 112/106 actuarial review	2.9			A1
Ranney	Amber C.	ACR	Senior	2/22/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	5.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/22/2007	Discussing tax summary review memorandum SALT issues with J. Beckman	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	2/22/2007	Discussion w/ J. Beckman & C. Tosto re: state portion of tax summary review memorandum	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	2/22/2007	Revising tax summary review memorandum for SALT items	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Started Q4 Balance Sheet Analysis	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Drafted the Q4 15 Key Control Memo	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG -Drafted Q4 Income Statement Analysis	5.7			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with M. Kearns to discuss the Tooling process and open Items.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Worked on clearing open items and review notes.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with G. Halleck to obtain open items and discuss reconciling items related to the accum and cost reconciliations.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	2/22/2007	E&C - Met with J. Henning, M. Hatzfeld, and M. Kearns to discuss the tooling process and gain an understanding of the process.	3.8			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Clerical Testing of 10-K Footnotes	2.0			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Confirming signed/approved reconciliation schedules with previously reviewed schedules.	2.0			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Testing participant data for individuals in the SERP plan	2.6			A1
Sanusi	Adrian	AS	Intern	2/22/2007	Organizing audit workpapers and footnotes	3.4			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Corporate-Utilized Hyperion for various pulls of information related to the year end audit procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Met with client to discuss 10-K binder issues and obtain updated support for the binder.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Performed year end audit procedures on minority interest and prepaid expense workpapers.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	2/22/2007	Performed year end audit procedures on the 10-K footnote binder.	7.8			A1
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review general audit procedures	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review tax related memos	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	ACS - Discussed open items with M. Hatzfeld and followed-up on documentation	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with J. Volek.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with B. Smith.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with J. Lamb.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/22/2007	Discussed cash flow with E. Marold.	3.7			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with M. Hatzfeld and E. Marold regarding payroll testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Review of year-end payroll accrual workpapers for Corporate related to audit difference.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Review of consents and waivers from Delphi subsidiaries.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with A. Bianco regarding SOD testing status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Conf. call with S. Sheckell, E. Pudlowski and A. Conat to discuss FAS 87, 106 and 112 actuarial assumptions.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with J. Volek regarding the cash flow statement.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/22/2007	Review of cash flow statement for year-end.	2.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q3: Updated Control Framework	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Prepare copies of SRM	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Organized SRM files.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Met w/C. Tosto to discuss changes to SRM.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Met w/ J. Hegelmann and L. DeMers regarding meeting with T. Tamer to discuss 404 testing.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Spoke w/ C. Tosto regarding valuation allowance and OCI.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Edited Exhibit 2 for SRM according to new PBC DTA information.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Edited SRM according to C. Tosto notes.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	Provision - Q4: Discussion with C. Tosto to make changes to SRM.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q4: Documented Testing and made changes to Control Framework.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/22/2007	404 - Q4: Testing from Control Framework.	2.1			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Time spent going over review of SAS70's with R. Ciungu	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Clean-up or review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	1.9			A1
Stille	Mark Jacob	MJS	Staff	2/22/2007	Documentation of walkthroughs and review of mgmt's work for eTBR application.	8.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2007	Review of IT audit workpapers.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2007	Updates to IT SRM	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Review SRM with K. Asher	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Discuss open items with J. Hegelmann and C. Smith.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Discuss SALT modifications to TRM with SALT.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Work with C. Smith to adjust modifications to TRM.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Review SRM comments from audit partner.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Discuss SRM review with D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Review taxes payable schedule and deferred taxes and tie in to footnote	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/22/2007	Review audit workprogram	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with S. Sheckell and A. Krabill regarding AC presentations to date.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Audit Committee finalization and coordination for T. Bishop.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Meeting with J. Simpson to discuss pre-approvals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Updates to pre-approval log per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Discussion with J. Simpson regarding status of Independence confirms.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with J. Simpson regarding status of GFIS engagement code report.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Work on locating Q1/Q2 and Q3 rep letters.	0.9			A1
Asher	Kevin F.	KFA	Partner	2/23/2007	Review of the independence annual update program	2.1			A1
Asher	Kevin F.	KFA	Partner	2/23/2007	Review of the general audit procedures program	2.8			A1
Asher	Kevin F.	KFA	Partner	2/23/2007	Review of the 10-K disclosure requirements	4.1			A1
Barber	Keith A.	KAB	Senior	2/23/2007	Updated documentation of DITGC - Global Network.	2.9			A1
Barber	Keith A.	KAB	Senior	2/23/2007	Updated documentation of DITGC - Steering.	2.9			A1
Boehm	Michael J.	MJB	Manager	2/23/2007	Researched international stock quotes	0.4			A1
Boehm	Michael J.	MJB	Manager	2/23/2007	Review of documentation related to Trust dissolution.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/23/2007	Walked through PGAP documentation with J. Simpson and E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/23/2007	Review of 10K footnote tie out.	4.8			A1
Chamarro	Destiny D.	DDC	Staff	2/23/2007	ACS-Completed walkthrough for payroll transaction.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	2/23/2007	AHG-Tied general ledger balances to Hyperion balances for the balance sheet accounts.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	2/23/2007	Discussed the Debtor in Possession Statement of Cash Flows with E. Simpson.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	2/23/2007	Documented the Debtor in Possession Statement of Cash Flows.	6.8			A1
Ciungu	Roxana M.	RMC	Staff	2/23/2007	Evaluation of the HP Toronto SAS 70	0.8			A1
Ciungu	Roxana M.	RMC	Staff	2/23/2007	DITGC control evaluation	4.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	2/23/2007	Met with E.R. Simpson to discuss status of cash flow testing	0.2			A1
Craig	Tashawna N.	TNC	Staff	2/23/2007	Compiled divisional supporting documentation for corporate cash flow testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	2/23/2007	Tied 10-K Footnotes to supporting documentation	6.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/23/2007	Sign off on tax workpapers.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Tie-out of Q4 Press Release and review of Q4 Delphi BOD minutes and related committee minutes.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Preparation of SAS 73 use of a specialist memo.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	FIN48 - Return FIN 48 binders to T. Tamer and inquire about missing documentation	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	FIN48 - review client provided binders in search of supporting documentation for audit workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Prepare list of noted deficiencies or areas of concern	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Call with R Patel to schedule a time to meet about the CJV process	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Prepare list of signed memorandum needed for D. Kelley to present at his meeting	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Meet with D. Kelley, K. Asher and S. Sheckell to discuss remaining open items	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	OCI - prepare OCI worksheet to support audit work paper	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Meet with R. Patel to discuss the CJV process	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Draft memo describing CJV process for Income Tax Accounting	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	AHG - year end update inquiries with K. Stipp and Andrea R.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Review of year end tooling amortization analysis Powertrain	0.7			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Update inquiries with E&S division for year end.	1.0			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: conversation with J. Volek to go over questions for consolidating journal vouchers he reviewed in Q4.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with J. Nicol to go over procedures to determine corporate AWS worksteps that still require sign-offs.	0.3			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: pulled information on liabilities subject to compromise for the footnote tie out.	0.3			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: conversation with J. Erickson to discuss questions on consolidating journal vouchers she reviewed in Q4.	0.4			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with S. Patel to work on tie out of divisional trial balances to the consolidating Hyperion schedule.	0.7			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: meeting with E. Marold to go over questions on consolidating journal vouchers.	0.8			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: updated the Q3 journal entry file for comments from E. Marold.	0.9			A1
Horner	Kevin John	KJH	Staff	2/23/2007	Corporate: completed the Q4 consolidating journal voucher review for all entries booked in Hyperion in December.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - reviewing and preparing analytics related to Q4 Global Powertrain review	5.7			A1
Kelley	Daniel F.	DFK	Partner	2/23/2007	Review and analysis of disclosures including footnote.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Drafting of the reliance on internal counsel memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meetings with E. Simpson and E. Marold to discuss cash flow statement supporting information.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Review of the most current cash flow statement and supporting documentation.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meeting with A. Kulikowski to discuss our comments on the latest version of the 10-K	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Review of the latest version of the 10-K.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Meeting with K. Asher and S. Sheckell to discuss comments to the latest version of the 10-K.	3.2			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Updated environmental lead sheet based on adjusted balance.	0.8			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Updated supplemental compensation accrual based on revised information from the UCC.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/23/2007	Reviewed PwC's testing of wire room transactions	1.3			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Reviewed treasury wire room disbursements for 2007 and selected certain wires for testing.	1.7			A1
Marold	Erick W.	EWM	Senior	2/23/2007	Completed the journal entry enabler template	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Completion of year-end foreign exchange derivative testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Meeting with J. Schmidt to discuss derivative audit procedures.	1.2			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Completion of commodities year-end derivatives testing.	2.6			A1
Miller	Nicholas S.	NSM	Manager	2/23/2007	Time spent making edits to the consolidated SRM.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Performed segregation of duties substantive testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Compiled list of workplan procedures signoffs.	2.3			A1
Pacella	Shannon M.	SMP	Manager	2/23/2007	Finalize workpapers to prepare for audit archival.	3.2			A1
Pacella	Shannon M.	SMP	Manager	2/23/2007	Prepare memos to support 2006 audit procedures for inclusion in the workpaper file.	3.9			A1
Patel	Sejal	SP	Intern	2/23/2007	Testing Hyperion consolidation as of year end for Domestic division	9.3			A1
Pudlowski	Edward M.	EMP	Partner	2/23/2007	FAS 112/106 actuarial review	1.0			A1
Ranney	Amber C.	ACR	Senior	2/23/2007	Auditing the year-end balances of the Pension & OPEB liabilities.	7.7			A1
Ranney	Amber C.	ACR	Senior	2/23/2007	Revising our year-end Summary of Audit Differences.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	AHG -Started Q4 Balance Sheet Analysis	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	AHG -Attended Q4 inquiry meeting with K. Stipp and A. Renaud to discuss the quarterly/ year-end accounting topics/ fraud inquiries	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	Drafted a completeness memo for the FAS 144 analysis	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/23/2007	E&C - Prepared the fixed asset work papers for M. Hatzfeld's review.	5.1			A1
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing and tie-up workpapers for debt footnotes	1.1			A1
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing and tie-up workpapers for property footnote	1.4			A1
Sanusi	Adrian	AS	Intern	2/23/2007	Clerical Testing of 10K Footnotes	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sanusi	Adrian	AS	Intern	2/23/2007	Organizing signed off interim and year-end workpapers ensuring all workpapers are properly signed off by managers/senior managers	2.1			A1
Sanusi	Adrian	AS	Intern	2/23/2007	Tying out Items descriptions in 10-K with financial statements figures	2.4			A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Met with client to discuss 10-K binder issues and obtain updated support for the binder.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Utilized Hyperion for various pulls of information related to the year end audit procedures.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Corporate-Performed year end audit procedures on the 10-K footnote binder.	6.5			A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review corporate year-end workpapers	1.4			A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Prepare Audit Committee materials	2.2			A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review GAAP checklist and Form 10K	2.8			A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review general audit procedures	2.9			A1
Sheckell	Steven F.	SFS	Partner	2/23/2007	Review tax related memos	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	ACS - Discussed open items with M. Hatzfeld and followed-up on documentation	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Discussed cash flow with J. Simpson.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Followed-up on payroll open items.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Discussed cash flow with B. Smith.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Followed-up on revenue and expense analytic.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/23/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	5.9			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with E. Marold regarding payroll accruals.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with M. Boehm regarding pension asset testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with S. Burger and R. Riccardi regarding pension asset testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with S. Burger and D. Puri regarding pension asset testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with E. Marold and M. Boehm regarding the PGAP program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with T. Smith (GMAM) regarding pension asset testing.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with H. Aquino regarding pre-approval list.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Preparation of Independence Summary Memo.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Follow-up with E&Y Mexico on open items.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Review of SOD testing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with A. Conat regarding pension/OPEB actuarial review memo.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Obtained FIN 48 binders.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: FIN 48 - Spoke w/ T. Tamer regarding German transfer pricing - no documentation in FIN 48 binder.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: FIN 48 - Review Germany, Brazil, and Japan section of FIN 48 binder, located material items.	1.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Tied and Indexed FIN 48 workpapers	1.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Prepare copies of Deferred Income Tax walk and workpapers	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Organized workpapers that are still draft for confirmation from client.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4 - Make copies of TRM and provide them to C. Tosto and D. Kelley	0.3			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: TRM - Worked w/C. Tosto to make revisions to TRM.	0.8			A1
Smith	Carolyn E.	CES	Staff	2/23/2007	Provision - Q4: Discussion with R. Patel, C. Plummer, and J. Hegelmann.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/23/2007	Testing and documentation of GM applications (Dacor, HPS, SPS, STKS, HTKS) for Administrator/Super Users, terminations and the periodic review of users.	3.8			A1
Stille	Mark Jacob	MJS	Staff	2/23/2007	Clean-up or review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	5.6			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Discuss etr presentation with T. Tamer	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Review dta/va allowance by country and highlight countries out of balance.	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Discuss international packages with L. Hargus	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/23/2007	Review footnote supporting workpaper on foreign rate differential	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Revisions to SRM	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/23/2007	Meet with T. Tamer to discuss open issues	1.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Review of KECF accrual documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Reviewed prepaid expense supporting documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	E&S - Reviewed E&S substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Discussed footnote and MD&A support with A. Krabill.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/24/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.8			A1
Chamarro	Destiny D.	DDC	Staff	2/24/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	8.6			A1
Craig	Tashawna N.	TNC	Staff	2/24/2007	Reviewed Delphi-Steering workpapers to ensure that an AWS paper profile was created for each document.	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/24/2007	Tied 10-K Footnotes to supporting documentation	9.2			A1
Fitzpatrick	Michael J.	MJF	Partner	2/24/2007	Review of opinions/consents	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2007	AHG - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	9.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2007	Packard - Final review of working papers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Prepare e-mail to J. Ericsson re: final deferred tax walk schedule	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Make changes to Medicare support workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Obtain workpaper binders from J. Erickson.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	International - get E. Trumbull and C. Lin started on final sign-off of workpaper review conducted by the international tax team	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Meet with C. Smith and C. Tosto re: deferred taxes	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Deferred Taxes - Work on support for depreciation deferred tax asset	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/24/2007	Deferred taxes - review and document understanding of unusual net dta and or valuation allowance adjustments per client prepared reconciliation summary	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Review Audit Committee presentation materials and prepare for meetings on 2-26 and 2-27	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Review Saginaw audit workpapers	2.1			A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: meeting with E. Marold to discuss journal entry review questions.	0.6			A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: completed review of journal entries posted in January for our PGAP procedures.	1.6			A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: worked on year-end testing procedures for intercompany loans.	3.1			A1
Horner	Kevin John	KJH	Staff	2/24/2007	Corporate: completed journal entry review for other corporate trial balances as part of our year-end procedures.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/24/2007	E&C - reviewing year-end fixed asset balances	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/24/2007	E&C - reviewing inventory work performed by E&Y staff members	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the consolidation workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of YE workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	E&S workpaper review.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the latest version of the 10-K	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of the financial statement support copy.	3.9			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Cleared interim review notes related to the supplemental compensation accrual	3.4			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Prepared the consolidated journal entry testing memo.	3.4			A1
Marold	Erick W.	EWM	Senior	2/24/2007	Cleared interim review notes related to debt workpapers.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent signing off on the remaining substantive workprogram.	0.6			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent signing off on remaining controls testing worksteps.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Clearing J. Henning inventory, tooling and billing reserve review notes.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	Performed segregation of duties testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	Create listing of audit procedures that were not signed off.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/24/2007	T&I-Compiled a listing of electronic evidence without management signoff.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/24/2007	T&I-Compiled listing of non-management sign off on hardcopy evidence.	3.7			A1
Pacella	Shannon M.	SMP	Manager	2/24/2007	Workpaper clean up and association into AWS.	0.7			A1
Pacella	Shannon M.	SMP	Manager	2/24/2007	Document final conclusions into AWS.	2.6			A1
Patel	Sejal	SP	Intern	2/24/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	8.6			A1
Peterson	Christopher A.	CAP	Manager	2/24/2007	Review and clean up TSRS review notes.	1.8			A1
Peterson	Christopher A.	CAP	Manager	2/24/2007	Review J/E CAAT workpapers and summary memo.	3.1			A1
Ranney	Amber C.	ACR	Senior	2/24/2007	Performing year-end audit procedures on the corporate balance sheet accounts.	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized the analysis of the AHG CFO report	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Reviewed the AHG Q4 Reserve Rollforward	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized Q4 AHG Income Statement review, including Q4'06 vs. Q4'05 and Q4'06 vs. Q3'06 analysis.	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	2/24/2007	Finalized the AHG Q4 Balance Sheet Review, including the YTD analysis for the global AHG division.	6.2			A1
Saimoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Cleared some review notes relating to the tooling process	3.0			A1
Saimoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Clearing of review notes relating to the fixed asset process	5.2			A1
Saimoua	Omar Issam	OIS	Staff	2/24/2007	E&C - Met with J. Henning and M. Hatzfeld to walkthrough the fixed assets procedures performed.	2.8			A1
Sanusi	Adrian	AS	Intern	2/24/2007	Reviewing/analyzing schedule of ethics hotline entries	1.6			A1
Sanusi	Adrian	AS	Intern	2/24/2007	Tieng out divisional income statement/balance sheet with consolidated IS/BS	6.4			A1
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/24/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	7.1			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Prepare for Audit Committee	2.1			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Review year-end workpapers	3.9			A1
Sheckell	Steven F.	SFS	Partner	2/24/2007	Review international correspondence	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	ACS: Reviewed ACS AWS file for completeness of sign offs and appropriate documentation	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	Discussed cash flow with E. Marold.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/24/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	7.3			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Discussion with A. Ranney regarding international pension reconciliations.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Preparation of rollforward analysis for PRP reserve balance.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of GM Proof of claim.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of pre-approval requests.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of Mexico deliverables.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Review of CEPP workpapers for Thermal (troubled supplier).	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/24/2007	Detail review of pension/OPEB footnote.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Tied out Japanese FIN 48 issue to PBC detail.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Spoke with Int'l group about how to organize files and do tickmark legend.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Updated TRM Exhibit 2 for Valuation Allowance/DTA.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Reviewed updated K for tax footnote issues.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/24/2007	Provision - Q4: Met w/C. Tosto and J. Hegelmann regarding deferred tax assets	1.4			A1
Stille	Mark Jacob	MJS	Staff	2/24/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	7.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss fixed asset tie out to be performed with J. Hegelmann	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss process comments with J. Hegelmann	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Discuss with C. Smith footnote tie out to be performed for revised 10K	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Hungary pre-approval - review engagement letter and template	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review dta/dtl reconciliation for non-U.S. prepared by client	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review tax checklist with K. Asher	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review updated SRM for Poland	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Review deferreds prove out	1.0			A1
Tosto	Cathy I.	CIT	Partner	2/24/2007	Draft process improvement comments	1.3			A1
Trumbull	Eric J.	EJT	Manager	2/24/2007	Signing FAS 109 tax packages and workpapers.	0.6			A1
Trumbull	Eric J.	EJT	Manager	2/24/2007	Met w/ S. Ferguson re reviewing Poland tax package and workpapers	0.4			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared subsequent cash receipts testing documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared officer expense testing documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	DPSS - Prepared DPSS AWS file for archive process.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	DPSS - Completed 15 Key Control memorandum for DPSS division.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	E&S - Reviewed E&S substantive workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Discussed footnote and MD&A support with A. Krabill.	0.9			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Reviewed tie out of MD&A portion of financial statements.	2.4			A1
Boehm	Michael J.	MJB	Manager	2/25/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.6			A1
Cash	Kevin L.	KLC	Partner	2/25/2007	Review of GM ITGC DITGC workpaper	1.2			A1
Chamarro	Destiny D.	DDC	Staff	2/25/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	3.6			A1
Craig	Tashawna N.	TNC	Staff	2/25/2007	Tied 10-K Footnotes to supporting documentation	9.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/25/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/25/2007	Saginaw - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	10.1			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Review Audit Committee presentation materials and prepare for meetings on 2-26 and 2-27	1.9			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Discussion with J. Simpson re: GM Ch. 11 claim	0.5			A1
Henning	Jeffrey M.	JMH	Partner	2/25/2007	T&I - Review of audit workpapers - cwip testing	0.7			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: meeting with E. Marold to discuss procedures to complete the financial statement close process checklist.	0.8			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: worked on the financial statement close process checklist required for integrated audits.	1.6			A1
Horner	Kevin John	KJH	Staff	2/25/2007	Corporate: worked on clean-up of Corporate AWS file.	3.9			A1
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - finalizing accrued taxes procedures memo	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - performing year-end global income statement analytics	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/25/2007	E&C - auditing year-end fixed asset balances	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/25/2007	Review of final accounting memos.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/25/2007	Review of the consolidation workpapers.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/25/2007	Review of YE workpapers.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/25/2007	Review of the latest version of the 10-K	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/25/2007	Review of the financial statement support copy.	3.4			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Detail reviewed the corporate journal entries for Q3-Q4	1.8			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Reviewed the cash flow statement and supporting documentation with A. Krabill.	2.1			A1
Marold	Erick W.	EWM	Senior	2/25/2007	Obtained support for certain transactions listed on the cash flow statement.	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/25/2007	Packard - Time spent signing off on the remaining substantive workprogram.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/25/2007	Packard - Review of Packard DGL journal entry file for Q4.	3.5			A1
Miller	Nicholas S.	NSM	Manager	2/25/2007	Completion of the year-end consolidated Overall Analytical Review.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	2/25/2007	Documented review of footnote 24.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	2/25/2007	Reviewed footnote draft 24 for changes.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/25/2007	Final workpaper creation and review before file archival.	3.4			A1
Patel	Sejal	SP	Intern	2/25/2007	Tying out numbers for 10-K footnote.	1.2			A1
Patel	Sejal	SP	Intern	2/25/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	4.4			A1
Ranney	Amber C.	ACR	Senior	2/25/2007	Performing year-end audit procedures on the corporate balance sheet accounts.	5.7			A1
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	Finalized documentation related to the fixed asset crosscharge from TB 144 to TB 181 for interim and year-end. Incremental time incurred due to change in cross-charge process and sector realignment.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	Finalization of the Q4 AHG workpaper, including respective Q4 SOPA's and Q4 Finance Director Inquiry	4.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/25/2007	AHG -Finalized documentation of round 2 management testing for the payroll, fixed asset, financial statement and inventory cycle.	5.6			A1
Saimoua	Omar Issam	OIS	Staff	2/25/2007	E&C - Cleared review notes relating to the accounts receivable area and the receivable reserve analysis.	6.2			A1
Saimoua	Omar Issam	OIS	Staff	2/25/2007	E&C - Cleared review notes relating to the SAS 65 control testing	6.3			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	2/25/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	4.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Discussed cash flow with E. Marold.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	8.3			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with E. Marold regarding GM proof of claim.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with J. Henning regarding GM proof of claim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of pension asset market value testing.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/25/2007	Followed up on professional fees open items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Follow-up with international teams regarding open items.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with S. Craig regarding pension/OPEB footnote.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with E. Marold regarding cash flow statement.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/25/2007	Completion of hardcopy workpaper folders.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/25/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	8.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Finalization of 2006 AC binder.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Coordination of plans for Fee discussion for S. Sheckell, J. Henning and T. Timko.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Engagement economics discussion with K. Asher, S. Sheckell and J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of T. Timko Invoice Meeting slide per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of Delphi Status February 23, 2007 per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Simpson, N. Miller and B. Hamblin regarding payment of Mexico invoices.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Hasse regarding E&Y Delphi Team Phone List.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Preparation of D&T rep letters on letterhead per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Provide opinion, consent and transmittal letters on letterhead per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of the audit quality control work in the PGAP	2.8			A1
Asher	Kevin F.	KFA	Partner	2/26/2007	Delphi audit committee and board meeting to review audit results and Form 10-K	3.1			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Prepared Corporate AWS file for archive process.	1.1			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	DPSS - Prepared DPSS AWS file for archive process.	0.4			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Prepared 15 Key Control memorandum for E&S division.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Reviewed E&S substantive workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	E&S - Prepared E&S AWS file for archiving process.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Reviewed final consolidation workpapers.	2.8			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Reviewed tie out of MD&A portion of financial statements.	3.2			A1
Boehm	Michael J.	MJB	Manager	2/26/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	4.8			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	DPSS-Reviewed workpapers ensuring proper sign off.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	DPSS-Reviewed workpapers ensuring proper sign off.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Compared audit opinion per the financial statements to the audit opinion submitted to EDGAR.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Tied out Statement of Cash flows to financial statements.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Audited the intangible assets for year end.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Corporate-Tie out 10K.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Obtained from the international team for E&S and tied out local currency balances to USD currency.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Documented the Debtor in Possession statement of cash flows.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with A. Krabill, M. Boehm, and L. Schwandt to discuss status of 10-K tie-out	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with C. Whiteman of Delphi to discuss footnote tie-out open items	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with J. Simpson to discuss status of Pension footnote tie out	0.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Met with S. Kappler of Delphi to discuss footnote tie-out open items	0.6			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Assisted E.R. Simpson with YE cash flow testing	1.8			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Reviewed Delphi-Steering workpapers to ensure that an AWS paper profile was created for each document.	2.3			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Agreed listing of Delphi Divisions included in Bankruptcy to Hyperion listing	2.8			A1
Craig	Tashawna N.	TNC	Staff	2/26/2007	Tied 10-K Footnotes to supporting documentation	6.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Create a list of additional open items to discuss with client and clear open items list for items received.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Sign-off on tax workpapers for deferred taxes.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with J. Hegelmann and C. Smith regarding open items list, open testing documents, prepare for meeting with client to obtain missing information.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with T. Tamer, J. Hegelmann and C. Smith to discuss open items list and open items for testing.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Meet with T. Tamer and C. Smith to discuss questions regarding testing Q3 items and Q4 testing documents.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Review Q3 and year end SOX testing grid to ensure all missing items were covered and review audit workpapers to identify open items and issues to address in meeting with client.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Discussions with J. Erickson and C. Smith regarding questions on testing Q3 documents.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/26/2007	Review and sign off on ETR workpaper file.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	ACS - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	6.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	E&C - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	8.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/26/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	Meet with L. DeMers and C. Smith regarding items needed to complete 404 testing	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	Meet with T. Tamer, L. DeMers and C. Smith re: items needed for completion of year end and 404 testing documentation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/26/2007	404 - Review client binders and prepare copies of supporting workpapers for 404 testing	2.2			A1
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Inventory reserves workpaper review	0.5			A1
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Participation in Audit Committee and board meetings	2.6			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: meeting with A. Krabill to go over the financial statement close process checklist	0.3			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: worked with G. Dantzler and J. Lamb to obtain support for liabilities subject to compromise.	0.4			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: meeting with A. Krabill to discuss association of evidence for activities eleven through 14 in the corporate AWS file.	0.6			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: updated interim audit cycle lead sheets for cycle 13 2005 year end balances.	1.3			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: updated journal entry testing files for comments from E. Marold.	1.7			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: completed the financial statement close process checklist that is required for integrated audits.	2.2			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: worked on association of unassociated evidence in the corporate AWS file.	2.4			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: worked on the search for unrecorded worksteps in the corporate AWS file.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/26/2007	Packard: meeting with N. Miller to go over Packard's Q4 journal entry testing.	0.6			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Packard: worked on association of audit evidence in the Packard AWS file.	1.9			A1
Horner	Kevin John	KJH	Staff	2/26/2007	Packard: worked on search for unrecorded worksteps in the Packard YE AWS file.	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	AHG - assisting in clean-up of AWS in preparation of archiving file	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - meeting with G Halleck to discuss year-end fixed asset account reconciliation	3.4			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - auditing Q4 income and balance sheet analytics	3.6			A1
Kearns	Matthew R.	MRK	Senior	2/26/2007	E&C - working on cleaning up AWS files	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of final accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Completion of the year-end PGAP procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the consolidation workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of YE workpapers.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Conference call with C. Anderson and M. Boehm to do the year-end inquiries for DPSS.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	E&S workpaper review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Finalization of YE international workpapers.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the financial statement support copy.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	2/26/2007	Review of the latest version of the 10-K	4.2			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Finalized documentation of the supplemental compensation.	1.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Met with J. Volek to obtain and understand the revenue and expense review performed by the HQ ledger.	1.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Cleared review notes in LSC accounts.	2.3			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Updated search for unrecorded liabilities	2.6			A1
Marold	Erick W.	EWM	Senior	2/26/2007	Completed the journal entry enabler template	2.7			A1
Marold	Erick W.	EWM	Senior	2/26/2007	E&S - Prepared a summary memo documenting our consolidated physical inventory procedures.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/26/2007	E&S - Finalized review of the AWS file and documentation to ensure all steps have been completed and properly reviewed.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Review of consolidating journal voucher audit work at Corporate.	2.5			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Corporate - Review of DGL journal entries at Corporate.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Completion of open review notes from J. Henning on Thermal.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Review and sign-off on remaining inventory worksteps for Thermal.	2.7			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Review and sign-off on income statement fluctuation analyses.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/26/2007	Thermal - Clean-up and review of the controls testing at Thermal.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Edited corporate lead sheets.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Packard-Documented hardcopy workpapers that did not contain a management sign off.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Packard-Observed hardcopy workpapers for management sign off.	3.7			A1
Pacella	Shannon M.	SMP	Manager	2/26/2007	Call with A. Tanner to discuss status and wrap up items	0.6			A1
Pacella	Shannon M.	SMP	Manager	2/26/2007	Status meeting with K. Cash	0.4			A1
Pacella	Shannon M.	SMP	Manager	2/26/2007	Workpaper clean up and association into AWS.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/26/2007	Final workpaper creation and review before file archival.	3.9			A1
Patel	Sejal	SP	Intern	2/26/2007	Tying out numbers for 10-K footnote.	1.1			A1
Patel	Sejal	SP	Intern	2/26/2007	Tying out international packages to Hyperion.	2.1			A1
Patel	Sejal	SP	Intern	2/26/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	11.9			A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Detail reviewing the testing of the intangible assets rollforward (DTI ledger).	1.1			A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Obtaining documentation from S. Kappler to support the OPEB benefit payments made to retirees for the year.	2.7			A1
Ranney	Amber C.	ACR	Senior	2/26/2007	Performing year-end audit procedures to test the Pension & OPEB liabilities.	9.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Finalization of tie-out of AHG in-scope locations to the AHG division global financials at year-end. Incremental time due to sector realignment - sector realignment added more entities to AHG scope.	7.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Tie out of the TB144 (E&C) Income Statement crosscharge to TB181 (AHG)	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Finalized documentation of FAS144 analysis in AWS/ Hardcopy workpapers	0.9			A1
Saimoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Reviewed the aws engagement activity 7 to ensure all work steps performed and signed off.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Organized all hard copy workpapers and ensured signoff was performed.	5.6			A1
Saimoua	Omar Issam	OIS	Staff	2/26/2007	E&C - Reviewed AWS engagement activity 9 for sign offs and all worksteps performed.	5.8			A1
Sanusi	Adrian	AS	Intern	2/26/2007	Analyzing and reviewing schedule of legal accruals	1.6			A1
Sanusi	Adrian	AS	Intern	2/26/2007	Organizing signed off interim and year-end workpapers ensuring all workpapers are properly signed off by managers/senior managers	2.7			A1
Sanusi	Adrian	AS	Intern	2/26/2007	Tieng out divisional income statement/balance sheet with consolidated IS/BS	6.8			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Updated AWS for worksteps to sign off on.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Cleared review notes for various corporate workpapers, and ensured signatures were present on all workpapers.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Pulled various information from Hyperion in order to tie into the workpapers in the 10-K binder and various other areas.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Performed YE audit procedures on debt, prepaid, minority interest, and accrued liability workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Compiled all accounting memos to include in the accounting memos binder and obtained workpaper references for ones not included.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	2/26/2007	Tied out the 10-K binder to new drafts as they were issued, and updated tickmarks accordingly.	6.6			A1
Sheckell	Steven F.	SFS	Partner	2/26/2007	Attend Audit Committee meetings	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review year-end workpapers	3.1			A1
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review international correspondence	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	ACS: Discussed open items with M. Hatzfeld and followed-up on documentation	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with J. Simpson.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with E. Marold.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Discussed cash flow with B. Smith.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Transferred tickmarks on divisional Hyperion roll-up	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	6.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of directors and officers confirmations received from Delphi legal.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of pension asset workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of primary substantive procedures for pension/OPEB with A. Ranney.	1.6			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Preparation of memo summarizing GM claim and audit conclusions.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Followed-up on professional fees open items.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	2/26/2007	Followed-up on AP review notes.	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of international deliverables.	2.4			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Meeting with K. Asher, S. Sheckell, J. Henning, A. Krabill and M. Hatzfeld to discuss status of audit and documentation.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Discussion with A. Ranney regarding debtors financials.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of cash flow statement.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of footnote support.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Returned FIN 48 detail to B. Sparks.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Prepare copies of Contingency Reserve Memos from client binder.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Updated Open Items list for client.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Created an open items list for submittal to audit team.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Prepare copies out of client Q4 SOX 404 binder.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Edited Exhibit 2 on Tax SRM.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ T. Tamer and L. DeMers to go over open SOX 404 items.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Followed-up with foreign entities about submitting a signed SRM to the Delphi Tax Team	1.1			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ T. Tamer, J. Hegelmann and L. DeMers regarding open items for SOX 404 testing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ J. Hegelmann and L. DeMers regarding open items for client.	1.2			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w /J. Erickson and L. DeMers to go over open SOX 404 items.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Added new PBC documents to Q4 files.	1.4			A1
Smith	Carolyn E.	CES	Staff	2/26/2007	Provision - Q4: Met w/ L. DeMers to go over workpapers for Q4 and sign off on open items.	1.8			A1
Stille	Mark Jacob	MJS	Staff	2/26/2007	Completion of hardcopy workpaper folders.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/26/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	13.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Review of IT audit workpapers.	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review open issues with C. Smith.	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Answer misc footnote questions from K. Asher	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review deferred workpapers for OPEB, pension, NOL, R&D credit	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Follow-up on GM claims questions from audit	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review draft 26 of 10-K	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Revisions to SRM	0.9			A1
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review apb 23 memo, U.S. valuation allowance memo, and France valuation allowance memo	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update T. Timko invoice slide per S. Sheckell.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with J. Simpson regarding status of independence confirms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update int'l contact list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with M. Sakowski regarding Cube D3A44 - Network Repair.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of email to team, int'l partners and leadership regarding Delphi's 2006 10-K Filing per K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Binder re-creation assistance with J. Nicol per A. Ranney.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Coordination of retrieval of PPD Consultation Memo per S. Pacella.	0.3			A1
Asher	Kevin F.	KFA	Partner	2/27/2007	Presentation and participation in the audit committee meeting	3.1			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	Corporate - Prepared Corporate AWS file for archive process.	2.7			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	DPSS - Prepared DPSS AWS file for archive process.	2.2			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	E&S - Prepared E&S AWS file for archiving process.	2.1			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	Prepared & reviewed footnote and financial statement support copy workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	Review of final 10-K tie out to support copy.	1.2			A1
Boehm	Michael J.	MJB	Manager	2/27/2007	Reviewed final consolidation workpapers.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Corporate-Reviewed internal audit memos for several divisions.	1.9			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Obtained from the international team for E&S and tied out local currency balances to USD currency.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Transferred tickmarks from workpapers to financial statements.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Tied the consolidated and debtor in possession statement of cash flows to Hyperion balances.	4.1			A1
Craig	Tashawna N.	TNC	Staff	2/27/2007	Met with R. Reimink to discuss footnote tie-out open items	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	2/27/2007	Transferred tickmarks (referencing supporting documentation) to final copy of 10-K	1.4			A1
Craig	Tashawna N.	TNC	Staff	2/27/2007	Tied 10-K Footnotes to supporting documentation	6.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Forward copy of final workplan and SOX 404 deficiency list to A. Krabill and discuss final sign-off status.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Prepare a list of control deficiencies related to SOX 404 testing and discuss with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discuss Argentina tax holiday matters with C. Tosto.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discuss testing grid for YE processes with C. Tosto to obtain final sign off.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Meet with T. Tamer to follow-up on missing information.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review APB 23 final workpapers and final Poland valuation allowance memo and put into workpapers accordingly.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review Q3 testing grid with C. Tosto and obtain final sign-off.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review conclusions for AJE and elimination review and discuss with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Discussion with C. Smith regarding Q3 testing documents and testing grid.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Sign-off on remaining final workpapers and update workplan.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign off on final valuation allowance workpapers and discussions with J. Hegelmann.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign off on final deferred tax workpapers and discuss with J. Hegelmann.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign-off on final non-U.S. ETR workpapers.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review final return to provision workpapers and sign-off.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Follow-up with EY China audit team, E&Y Mexico audit team, and E&Y France audit team to obtain signed SRM's.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and sign-off on state ETR and New York ITC workpapers and discuss issues with C. Tosto.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review return to provision workpaper memorandum and propose changes and discuss with J. Hegelmann.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review final tax contingency workpapers and memos and sign off and discuss issues and conclusions with C. Tosto.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review and final sign-off on Q3 SOX 404 testing for Consolidated, U.S. and Non-U.S. processes.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	2/27/2007	Review YE testing grid for tax processes and discuss with C. Smith and J. Hegelmann.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2007	E&C - Final review of working papers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	12.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2007	Packard - Final review of workpapers in all areas and AWS file to ensure readiness for archiving week of 3/5/07.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to Eliminations and Adjustments memo for the work paper file	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	OCI - Make additions and edits to the OCI workpapers and ensure proper sign-off's	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Tax Holiday - Document Argentina holiday support and add to the file	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review International tax pack workpapers (Brazil and Poland) for proper sign-off	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Rate Reconciliation work paper support for proper sign-off's	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Pencil in changes to be made to the workpaper index for all files	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review workpaper file to ensure proper sign-off's and file is properly organized.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to NYITC Memo for workpaper file based on comments made by D. Olbrecht.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Make edits to the return to provision procedures memo for the workpaper file	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	404 - Update and sign-off on 404 test documents	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Meet with D. Olbrecht to go over NYITC Memo to verify facts	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Contingency Reserve workpapers to ensure proper sign-off's and file is organized	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Update workplan to include all workpaper references	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/27/2007	Review Deferred Tax workpaper for completeness including proper sign off's and updating for any missing references	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/27/2007	Attendance at year end Audit Committee meeting	3.0			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: meeting with A. Krabill to discuss planning workpaper and associations in the AWS file.	0.3			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: pulled tax accounts from Hyperion to check validity of journal entry from our Q3 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: meeting with L. Marx to return intercompany profit elimination analysis binders.	0.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: updated cjv summary memo for comments from N. Miller.	0.6			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: worked on creating paper profiles for planning workpapers and associated to various worksteps in the corporate AWS file.	1.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: worked on the search for unrecorded worksteps in AWS and worked on association of audit evidence for sign-off.	1.7			A1
Horner	Kevin John	KJH	Staff	2/27/2007	Corporate: updated interim substantive lead sheets for period 13 2005 year end balances.	2.6			A1
Horner	Kevin John	KJH	Staff	2/27/2007	T&I: meeting with N. Miller to go through the indirect inventory observation workpapers.	0.4			A1
Horner	Kevin John	KJH	Staff	2/27/2007	T&I: cleared review note from J. Henning by agreeing balances from inventory account analysis to the general ledger.	0.7			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - reviewing year-end workpapers with engagement executives	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - meeting with G. Halleck to discuss year-end fixed asset reconciliations	2.6			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - organizing AWS files including clearing review notes	4.2			A1
Kearns	Matthew R.	MRK	Senior	2/27/2007	E&C - reviewing round 2 SOX testing	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	2/27/2007	Review of final accounting memos.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/27/2007	Review of YE workpapers.	4.8			A1
Krabill	Aaron J.	AJK	Senior Manager	2/27/2007	Finalization of YE international workpapers.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/27/2007	Review of the financial statement support copy.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/27/2007	Review of the latest version of the 10-K	3.3			A1
Marold	Erick W.	EWM	Senior	2/27/2007	Prepared a summary memo to document certain classifications within the statement of cash flows.	3.1			A1
Marold	Erick W.	EWM	Senior	2/27/2007	Performed a final review of the AWS file to ensure all worksteps were completed and that all workpapers were properly reviewed.	4.3			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Review and sign-off of controls testing worksteps in AWS.	3.6			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Completion and sign-off of the wrap-up worksteps in AWS.	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/27/2007	Review and sign-off of substantive audit workprogram in AWS.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Reviewed healthcare SAS 70's.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	2/27/2007	T&I-Performed review of workpapers for management sign off.	0.9			A1
Pacella	Shannon M.	SMP	Manager	2/27/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.5			A1
Pacella	Shannon M.	SMP	Manager	2/27/2007	Document final conclusions into AWS.	1.2			A1
Pacella	Shannon M.	SMP	Manager	2/27/2007	Final workpaper creation and review before file archival.	3.8			A1
Patel	Sejal	SP	Intern	2/27/2007	Testing Hyperion consolidation as of year end for Domestic divisions.	5.4			A1
Ranney	Amber C.	ACR	Senior	2/27/2007	Documenting our audit procedures for testing of revenues and expenses.	1.6			A1
Ranney	Amber C.	ACR	Senior	2/27/2007	Documenting our procedures to test Pension & OPEB benefit payments.	2.3			A1
Ranney	Amber C.	ACR	Senior	2/27/2007	Reviewing the Corporate AWS file for appropriate documentation, sign-offs, and workpaper associations in preparation of archiving the file.	5.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	AHG -Cleared Q4 Review Notes	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	Final analysis of the AHG AWS file, associating all evidence, making paper profiles and prepare the file for final review by Partner and Sr. Manager	3.3			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	AHG -Meeting with J. Henning & M. Hatzfeld to walkthrough the workpapers and AWS file to get final review & sign-offs	6.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/27/2007	Final review of the E&C AWS File, including the test of control section and the inventory cycle.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Cleared final review notes on all areas performed during year end.	3.0			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Met with M. Hatzfeld to walkthrough all the areas covered by me to ensure completeness of sign off and aws engagement reviewed.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	2/27/2007	E&C - Met with M. Kearns and ensured aws program is completely signed off and all hard workpapers are organized.	6.3			A1
Sanusi	Adrian	AS	Intern	2/27/2007	Ensuring lead YE workpapers 12/31/2005 balance is accurate by comparing the balances with 12/31/2005 TB.	1.1			A1
Sanusi	Adrian	AS	Intern	2/27/2007	Tieng out divisional income statement/balance sheet with consolidated IS/BS	1.9			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Compiled all accounting memos to include in the accounting memos binder and obtained workpaper references for ones not included.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Updated AWS for worksteps to sign off on.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Cleared review notes for various corporate workpapers, and ensured signatures were present on all workpapers.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Ensured the issued 10-K was tied into the latest draft in the 10-K binder.	4.7			A1
Sheckell	Steven F.	SFS	Partner	2/27/2007	Prepare for Audit Committee	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/27/2007	Attend Audit Committee meetings	3.9			A1
Sheckell	Steven F.	SFS	Partner	2/27/2007	Review international correspondence	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Discussed cash flow with J. Simpson.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Discussed cash flow with A. Ranney.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Assemble p-file for proper disposal	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Obtained documentation, tested and documented cash flow statement entries based on review notes	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Reviewed cash flow workpapers and ensured they were in order and documented pockets	3.1			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of SAS 70 for Fidelity as part of pension participant data testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Discussion with K. Cobb regarding reconciliation of pension retirees to benefit pmt register.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Preparation of memo summarizing review of GM claim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Time spent signing off on AWS program steps and evidence.	1.4			A1
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of international deliverables for year-end.	1.9			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Compared PBC FIN 48 detail to summary reports.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Checked email for signed SRM's from international offices.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Reviewed SALT Reserve Memo with L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Compared new PBC SOX 404 framework to the most recent version received.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Printed new signed SRM's for in scope countries.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Made revisions to Q4 SOX Control Framework.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Updated Q3 SOX 404 control framework.	0.9			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: Worked w/ L. DeMers to complete SOX 404 testing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/27/2007	Provision - Q4: (Rework) Tied back new PBC Contingency Reserve memos to workpapers.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/27/2007	Running and downloading data from SAP into ACL for Journal Entry CAAT's.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/27/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	7.0			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2007	Review of IT audit workpapers.	1.9			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2007	Updates to testing templates, SRM, and IT effectiveness memo	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Review memo on Poland	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Review email on Argentina and follow-up with tax desk accordingly.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Follow-up with various foreign offices and intl group for final/signed memos and workpapers	1.3			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Review NY ITC and revise memorandum.	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Follow-up discussion with client regarding NY ITC.	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Review and sign off on SOX testing and documentation	2.9			A1
Tosto	Cathy I.	CIT	Partner	2/27/2007	Review and sign off on various workpapers	2.9			A1
Trumbull	Eric J.	EJT	Manager	2/27/2007	Signing FAS 109 tax packages and workpapers.	0.1			A1
Trumbull	Eric J.	EJT	Manager	2/27/2007	Met w/S. Ferguson to review Poland tax package and workpapers	0.2			A1
Wejcman	Pablo	PW	Senior Manager	2/27/2007	Argentine tax questions from C. Tosto	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Update actual schedules incurred through February 2nd.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Log and file all IA reports received from DPSS and E&S groups per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Finalize and sign-off on independence confirm log per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with J. Simpson regarding various items including status of independence confirms, engagement economics, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Miscellaneous activities such as supply coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with L. DeMers, J. Hegelmann and J. Simpson regarding tax correspondence received.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/28/2007	Technical review of service pre-approval requirements and related PCAOB considerations	1.8			A1
Asher	Kevin F.	KFA	Partner	2/28/2007	Audit Wrap up activities	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Follow-up with C. Lin to discuss Delphi China conclusion.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Print off final signed SRM's from China and Brazil and discuss with C. Tosto.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Review list of comments and observations and add to the list and discuss with J. Hegelmann and C. Smith.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Tax workpaper organization and discussions with J. Hegelmann and C. Smith regarding improvements for next quarter.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Send finished work plan and workpaper index to A Krabill.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - work on indexing Korea workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for Brazil	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for the UK	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - Work on indexing workpapers for Poland	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Print out individual workpaper indexes for each workpaper pocket	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	YE - Begine cleaning out and organize e-mails/electronic workpapers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing workpapers for Mexico	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Update workpaper index	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Complete work plan sign-off for all prepare and review workpaper sign-off's	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	International - Work on indexing workpapers for Germany	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work on indexing France workpapers	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Work in indexing workpapers for China	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/28/2007	Conference call with S. Sheckell and B. Welsh to discuss the European statutory audit process.	1.2			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Call with A. Tanner to discuss status and wrap up items	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/28/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.6			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Status meeting with K. Cash	0.4			A1
Pacella	Shannon M.	SMP	Manager	2/28/2007	Final workpaper creation and review before file archival.	3.2			A1
Peterson	Christopher A.	CAP	Manager	2/28/2007	Final review of J/E CAAT summary memo.	1.4			A1
Sheckell	Steven F.	SFS	Partner	2/28/2007	Review international correspondence	0.9			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Review Comments list prepared by L. DeMers.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Affixed printed cover sheets for audit files.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Looked up workpapers to record workpaper reference on workpaper Index	0.6			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Organize signed int'l SRM's for indexing.	0.6			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Met w/ J. Hegelmann, L. DeMers, and C. Tosto for debriefing.	0.7			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Worked w/ J. Hegelmann to organize files and indexing.	1.1			A1
Smith	Carolyn E.	CES	Staff	2/28/2007	Provision - Q4: Organized and indexed the International Group's tax packs	2.9			A1
Stille	Mark Jacob	MJS	Staff	2/28/2007	Running and downloading data from SAP into ACL for Journal Entry CAAT's.	1.1			A1
Stille	Mark Jacob	MJS	Staff	2/28/2007	Addressing review comments, cleaning up DITGC's and test templates to include only necessary controls and evidence.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with D. Kelley regarding Delphi Team Phone List and Other.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with M. Sakowski regarding Cube D3A44 - Network Repair.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with M. Stille regarding Hyperion server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with S. Jackson regarding materials requested, eRoom, etc.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with B. Hamblin and A. Krabill regarding Delphi - Netherlands Invoice.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with B. Hamblin and J. Simpson regarding request to open Delphi 2007 Audit and EBP engagements.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/1/2007	Obtained PwC proposal documentation from D. Bayles.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/1/2007	Returned T&E testing binders to D. Kolano	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/1/2007	Finalization of workpaper documentation.	2.5			A1
Pacella	Shannon M.	SMP	Manager	3/1/2007	Review workpapers recently updated by staff to document final conclusions that match the summary memo conclusions.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/1/2007	Final workpaper creation and review before file archival.	2.1			A1
Ranney	Amber C.	ACR	Senior	3/1/2007	Wrapping up documentation of our procedures to test the pension plan assets.	1.7			A1
Ranney	Amber C.	ACR	Senior	3/1/2007	Finalizing documentation of management's testing over payroll monitoring controls.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	3/1/2007	Resolved remaining partner & senior manager review notes, related to inventory, Q4 for E&C and AHG.	5.8			A1
Sheckell	Steven F.	SFS	Partner	3/1/2007	Review staffing plans	2.2			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Final review of payroll monitoring control wps.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Final review of corporate pension asset workpapers.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Final signoffs on pension/OPEB workpapers- previously reviewed.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Review of corporate workpapers for final signoffs and archiving.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/1/2007	Time spent printing final international deliverables previously reviewed for audit wps.	1.2			A1
Smith	Carolyn E.	CES	Staff	3/1/2007	Provision - Q4: Organized files in email.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/1/2007	Running and downloading data from SAP into ACL for Journal Entry CAAT's.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/1/2007	Review India pre-approval	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with B. Hamblin regarding Delphi - Netherlands Invoice.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Reconcile and update cumulative contact list.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with S. Sheckell regarding rep letter.	0.2			A1
Pacella	Shannon M.	SMP	Manager	3/2/2007	Status meeting with K. Cash	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/2/2007	Call with A. Tanner to discuss status and wrap up items	0.7			A1
Sheckell	Steven F.	SFS	Partner	3/2/2007	Finalization of audit files	3.8			A1
A1 Project Total:						<u>4,712.0</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Ranney	Amber C.	ACR	Senior	2/3/2007	Detail reviewing Special Attrition participant data testing results.	2.6	\$275	\$715	A2
Patel	Sejal	SP	Intern	2/5/2007	Testing special Attrition participant data	0.6	\$100	\$60	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review bankruptcy related 10Q information	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	2/6/2007	Review of the proposal emergence plan and related agreements	4.6	\$770	\$3,542	A2
Ranney	Amber C.	ACR	Senior	2/6/2007	Meeting with R. Reimink to discuss the third quarter and year-end Attrition reserve balances.	1.7	\$275	\$468	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	Obtain documentation for attrition testing and review with A. Ranney	1.8	\$220	\$396	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Meeting with K. Coleman & K. Barwin to discuss the year-end reserve balance for Attrition costs.	2.3	\$275	\$633	A2
Barwin	Kristen N.	KNB	Staff	2/13/2007	Discuss and document attrition reserve with A. Ranney	1.2	\$220	\$264	A2
Patel	Sejal	SP	Intern	2/13/2007	Testing participant data for Attrition plan	1.9	\$100	\$190	A2
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review attrition plan accounting	1.8	\$575	\$1,035	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with S. Sheckell regarding attrition plan memo for 2006.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with T. Timko, K. Asher and S. Sheckell regarding PRP adjustment for Q4.	0.8	\$470	\$376	A2
Barwin	Kristen N.	KNB	Staff	2/14/2007	Discuss attrition reserve with A. Ranney	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/14/2007	Document attrition reserve balances and changes.	3.2	\$220	\$704	A2
Barwin	Kristen N.	KNB	Staff	2/15/2007	Document year-end attrition reserve changes/balances.	3.2	\$220	\$704	A2
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review year-end attrition plan accounting related items	1.8	\$575	\$1,035	A2
Ranney	Amber C.	ACR	Senior	2/19/2007	Auditing the receivable from GM for Special Attrition participants that checked the box to retire under GM's plan.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of Corporate attrition reserves.	1.7	\$470	\$799	A2
Ranney	Amber C.	ACR	Senior	2/20/2007	Auditing the year-end Special Attrition reserve balances.	2.3	\$275	\$633	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review year-end attrition plan accounting related items	3.2	\$575	\$1,840	A2
Fitzpatrick	Michael J.	MJF	Partner	2/21/2007	Review of attrition Q4 activity.	1.1	\$825	\$908	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with R. Reimink and J. Volek regarding the attrition footnote.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with A. Ranney regarding attrition reserves year-end balances.	1.6	\$470	\$752	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Preparation of attrition summary memo.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Discussion with A. Ranney regarding attrition workpapers.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Preparation of Attrition summary memo.	1.3	\$470	\$611	A2
Ranney	Amber C.	ACR	Senior	2/25/2007	Auditing the special attrition reserves and discussing questions with R. Reimink.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	2/25/2007	Discussion with R. Reimink regarding attrition reserves.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of testing related to the attrition plan participant data	2.9	\$770	\$2,233	A2
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Tied the consolidated and debtor in possession statement of cash flows to Hyperion balances.	1.5	\$220	\$330	A2
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Discussed with B. Smith the Debtor in Possession cash flow statement.	2.9	\$220	\$638	A2
Chamarro	Destiny D.	DDC	Staff	2/26/2007	Created a year to date Debtor in Possession cash flows for financial reporting purposes.	3.6	\$220	\$792	A2
Ranney	Amber C.	ACR	Senior	2/26/2007	Assisting the staff with testing of the Debtor entity consolidation for completeness.	1.7	\$275	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of attrition footnote.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of attrition reserve and GM receivable year-end workpapers.	1.4	\$470	\$658	A2
Marold	Erick W.	EWM	Senior	2/27/2007	Detail reviewed the debtors statement of cash flow	2.7	\$275	\$743	A2
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of GM receivable workpapers related to OPEB benefits.	0.6	\$470	\$282	A2
A2 Bankruptcy Project Total:						<u>65.6</u>		<u>\$25,631</u>	
Corporate									
Asher	Kevin F.	KFA	Partner	2/3/2007	Technical research related to FASB 133 meetings with the SEC	1.1	\$770	\$847	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.2	\$470	\$1,504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of net book value tie-out of impaired facilities and review of step 1 cashflows prior to overlay and post-KPMG overlay.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Discuss audit approach relative to Packard Division 4th quarter Tarazona restructuring reserve	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Conference call with S. Harris and audit team regarding Thermal Division warranty matter and related audit requests.	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Audit team planning discussion for all divisions for the purpose of identification of key issues to address in connection with finalization of the third quarter review.	2.7	\$575	\$1,553	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	E&C - Review Accounting memo's for Powertrain division - grants and retro pricing amendments	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.0	\$470	\$940	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussions with S. Sheckell, J. Simpson and M. Hatzfeld regarding Q3 wrap up procedures as a result of late filing.	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/3/2007	Meeting with S. Sheckell and J. Henning to discuss procedures to wrap up quarterly reviews for the third quarter.	0.7	\$330	\$231	A2
Ranney	Amber C.	ACR	Senior	2/3/2007	Discussing procedures to be performed in order to complete the third quarter review with S. Sheckell, A. Krabill, and J. Simpson.	1.3	\$275	\$358	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with S. Sheckell, J. Henning and N. Miller regarding SOPA's for Thermal - impact on Q3.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with A. Krabill, S. Sheckell and A. Ranney regarding Q3 open items and SOPA's.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/3/2007	Discussion with J. Henning regarding CHC impairment and Douai restructuring accounting memos.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	2/5/2007	Technical research related to FASB 133 meetings with the SEC	3.2	\$770	\$2,464	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Review of FRD related to FAS 143 and SOP 96-1 in preparation for meetings with J. Hunt regarding Project Destiny.	1.6	\$330	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.1	\$470	\$1,457	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Discussion with K. Voight (KPMG), J. Burns, and J. Hendy to co-develop information request lists for FAS 144.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Meeting with K. Stipp and S. Sheckell to understand history of significant fixed asset sites included in Q4 impairment analysis.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/5/2007	Review of Delphi Q4 Delphi FAS 144 memo.	1.5	\$470	\$705	A2
Henning	Jeffrey M.	JMH	Partner	2/5/2007	Review of Thermal division warranty reserve documentation and accounting memo update	0.7	\$575	\$403	A2
Kane	Steven M.	SMK	Manager	2/5/2007	FAS 133 - Restatement status update with R. Royall and team	0.6	\$375	\$225	A2
Kennedy	Kelly	KK	Staff	2/5/2007	FAS 144 - SAS Review of the Fixed Assets	1.4	\$220	\$308	A2
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.4	\$470	\$1,128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/5/2007	Packard - Review of post-close adjustments recorded to the third quarter subsequent to our quarterly review procedures.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	2/5/2007	Packard - Completion of the third quarter SRM addendum as a result of post close adj's.	2.7	\$330	\$891	A2
Miller	Nicholas S.	NSM	Manager	2/5/2007	Thermal - Review of post closing journal entries posted to the third quarter subsequent to our quarterly review procedures.	1.2	\$330	\$396	A2
Patel	Sejal	SP	Intern	2/5/2007	Tying out revised Q3 financial statement and footnote	1.3	\$100	\$130	A2
Ranney	Amber C.	ACR	Senior	2/5/2007	Corporate-Performing procedures to update our third quarter review.	5.3	\$275	\$1,458	A2
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Updated Q3 workpapers with late SOPA entries.	1.9	\$250	\$475	A2
Rothmund	Mario Valentin	MVR	Senior	2/5/2007	AHG - Reviewed SOPA's and obtained an understanding of the nature of the entries.	1.8	\$250	\$450	A2
Royall II	Robert L.	RLR	Partner	2/5/2007	FAS 133 consultation regarding call with SEC	1.5	\$825	\$1,238	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	Review FAS 144 calculations	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	2/5/2007	FAS 133 consultation and conclusion with SEC	4.8	\$575	\$2,760	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with A. Ranney regarding Q3 SOPA adjustments.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with J. Henning regarding Thermal CVC warranty matter.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Correspondence with B. Kolb regarding CHC impairment accounting memo comments and CVC warranty open items.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	Met with J. Hunt to discuss FAS 143/SOP 96-1 considerations related to Project Destiny site investigations/adjustments.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Update of E&S division SRM addendum as a result of Q3 late filing.	1.7	\$330	\$561	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.1	\$470	\$1,457	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Discussion with K. Voight, J. Burns, and J. Hendy to co-develop information request lists for FAS 144.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/6/2007	Review of net book value tie-out of impaired facilities, and review of step 1 cashflows prior to overlay and post-KPMG overlay.	2.7	\$470	\$1,269	A2
Hendy	James W.	JWH	Executive Director Partner	2/6/2007	SAS review for FAS 144 on Fixed Assets	3.9	\$520	\$2,028	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Thermal Division: meeting with S. Harris and B. Kolb re: Renault warranty.	1.3	\$575	\$748	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Review of CHC impairment memo and appraisal; conference call with Thermal division including N. Sweeny and M. Harrison	1.0	\$575	\$575	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - drafting Q3 SRM addendum as a result of late filing.	2.6	\$300	\$780	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C -reviewing additional SOPA entries booked after initial Q3 procedures were performed	3.4	\$300	\$1,020	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - reviewing additional accounting memos related to Q3, subsequent to initial Q3 review procedures	3.8	\$300	\$1,140	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Addressing SAB 108 question from T. Timko.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Q3 review wrap-up procedures including consideration of SOPA adjustments and revised financial statements.	2.7	\$470	\$1,269	A2
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Completion of third quarter SRM addendum as a result of post close adjustments.	3.3	\$330	\$1,089	A2
Miller	Nicholas S.	NSM	Manager	2/6/2007	Thermal - Meeting with S. Harris, B. Kolb, J. Henning and J. Simpson to discuss the CVC warranty accrual.	2.0	\$330	\$660	A2
Patel	Sejal	SP	Intern	2/6/2007	Clerically testing revised third quarter 10-Q	1.4	\$100	\$140	A2
Patel	Sejal	SP	Intern	2/6/2007	Tying out final Q3 SOPA list.	6.8	\$100	\$680	A2
Ranney	Amber C.	ACR	Senior	2/6/2007	Corporate-Performing procedures to update our third quarter review.	7.7	\$275	\$2,118	A2
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including the final documentation of the additional SOPA's.	3.3	\$250	\$825	A2
Schaffert	Glen A.	GAS	Partner	2/6/2007	FAS 133 consultation	0.6	\$825	\$495	A2
Schwandt	Lisa N.	LNS	Staff	2/6/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	7.9	\$140	\$1,106	A2
Sheckell	Steven F.	SFS	Partner	2/6/2007	Review FAS 144 calculations	0.7	\$575	\$403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/6/2007	Conf. call with M. Harrison and N. Sweeney regarding Thermal CHC investment impairment.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Conf. call with D. Greenbury, B. Kolb and C. Tompkins regarding Thermal CVC warranty, CHC impairment and tooling amortization conclusions for Q3.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Discussion with K. Asher and J. Henning regarding Thermal CVC warranty status.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with R. Reimink and A. Ranney regarding attrition related SOPA adjustments.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with S. Harris and B. Kolb regarding Thermal CVC warranty reserve.	1.8	\$470	\$846	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	Met with J. Hunt to discuss FAS 143/SOP 96-1 considerations related to Project Destiny site investigations/adjustments.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Update of E&S division SRM addendum as a result of late filing	0.4	\$330	\$132	A2
Fitzpatrick	Michael J.	MJF	Partner	2/7/2007	Review of revised Q3 report package including technical accounting memos	5.9	\$825	\$4,868	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	E&C - Discussion with J. Brooks, D. Williams, and J. Henning related to Delphi progress towards completion of its internal control review of Mexico SLP, an update on the 2/5/07 warranty council meeting and general inquiries related to SAS 100 procedures. Incremental procedures due to allegations of financial improprieties.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Review of Q3 SOPA entries for Packard, AHG, E&C, Steering and documentation of SRM addendum related to significant underlying topics, and adjustment to Q3 documentation accordingly.	3.6	\$470	\$1,692	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Discussion with J. Perkins and W. Tilotti related to allocation methodology used by Delphi to estimate the net book value of Athens assets to be transferred to Saginaw and/or the Steering Mexican operations for purposes of exclusion from the Q4 FAS 144 impairment analysis.	0.5	\$470	\$235	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Review of Delphi Q4 Delphi FAS 144 memo.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Meeting with W. Tilotti and B. Murray to discuss comments on Delphi Corporate memo related to Q4 impairment memo.	1.1	\$470	\$517	A2
Hendy	James W.	JWH	Executive Director	2/7/2007	SAS review Fixed Assets	2.1	\$520	\$1,092	A2
Henning	Jeffrey M.	JMH	Partner	2/7/2007	T&I - Review of CHC impairment memorandum and appraisal	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Edits to the 3rd quarter summary review memorandum.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Meetings with A. Kulikowski to discuss 3rd quarter 10-Q revision and comments.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	2/7/2007	Review of versions of the 3rd quarter 10-Q.	3.4	\$470	\$1,598	A2
Marold	Erick W.	EWM	Senior	2/7/2007	Prepared the environmental remediation section of the third quarter SRM as a result of the SOPA adjustment.	2.6	\$275	\$715	A2
Patel	Sejal	SP	Intern	2/7/2007	Revising 3rd Quarter overall analytical for adjusted financial statement numbers.	2.6	\$100	\$260	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Updating the third quarter summary review memorandum for third quarter adjustment issues.	0.7	\$275	\$193	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Corporate-Discussing third quarter revised 10-Q tie-out questions with L. Schwandt.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Corporate-Performing procedures to update our third quarter review.	4.6	\$275	\$1,265	A2
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	7.8	\$140	\$1,092	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review FAS 144 calculations	0.4	\$575	\$230	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Provide draft representation letters to D&T	1.8	\$575	\$1,035	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review updated Audit Committee slides	2.3	\$575	\$1,323	A2
Sheckell	Steven F.	SFS	Partner	2/7/2007	Review revised 10Q and related disclosures	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of revised consolidated SRM for Q3.	1.8	\$470	\$846	A2
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of Thermal CHC impairment accounting memo.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/7/2007	Review of Thermal SRM addendum regarding CVC warranty and CHC impairment.	1.4	\$470	\$658	A2
Asher	Kevin F.	KFA	Partner	2/8/2007	Review of updated documents related to the third quarter close	3.5	\$770	\$2,695	A2
Asher	Kevin F.	KFA	Partner	2/8/2007	Technical review of the third quarter form 10-Q	2.5	\$770	\$1,925	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Discussed Q3 SRM addendum related to environmental reserves with A. Krabill and E. Marold	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	E&S - Update of E&S division SRM addendum as a result of late Q3 filing	0.3	\$330	\$99	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Review of net book value tie-out of impaired facilities and of step 1 cashflows prior to overlay and post-KPMG overlay.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Edits to the 3rd quarter summary review memorandum.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Meeting with J. Williams, B. Murray and A. Ranney to discuss the 3rd quarter summary of review differences.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Meetings with A. Kulikowski to discuss 3rd quarter 10-Q revision and comments.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules.	2.2	\$470	\$1,034	A2
Krabill	Aaron J.	AJK	Senior Manager	2/8/2007	Review of versions of the 3rd quarter 10-Q.	3.3	\$470	\$1,551	A2
Patel	Sejal	SP	Intern	2/8/2007	Tyin out updated version of Q3 10-Q.	6.1	\$100	\$610	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Updating the third quarter summary review memorandum for third quarter adjustment issues.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Walking through changes to the third quarter 10-Q with A. Krabill.	2.3	\$275	\$633	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Updating the third quarter summary of audit differences for final revisions.	2.6	\$275	\$715	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Corporate-Detail reviewing the third quarter footnote tie-out to the most recent 10-Q version.	3.2	\$275	\$880	A2
Ranney	Amber C.	ACR	Senior	2/8/2007	Corporate-Performing procedures to update our third quarter review.	4.4	\$275	\$1,210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/8/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	4.8	\$140	\$672	A2
Sheckell	Steven F.	SFS	Partner	2/8/2007	Review revised 10Q and related disclosures	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with B. Kolb regarding changes to Thermal CVC piston warranty memo.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with J. Montgomery regarding Mexico pension accounting memo.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of updated Thermal CVC piston warranty memo.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with A. Ranney and N. Miller regarding Q3 SOPA adjustments.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Revisions to Q3 rep letter draft as a result of late filing.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of consolidated summary review memo for Q3 for changes as a result of SOPA adjustments.	1.3	\$470	\$611	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Review of Thermal SRM addendum regarding CVC warranty and CHC impairment.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of updated documents related to the third quarter close	2.7	\$770	\$2,079	A2
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of third quarter disclosure considerations related to the adoption of FIN 48	1.2	\$770	\$924	A2
Boehm	Michael J.	MJB	Manager	2/9/2007	Review of Q3 analytics revised to delayed 10Q filing.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	2/9/2007	E&S - Update of E&S division SRM addendum as a result of Q3 late filing.	0.2	\$330	\$66	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Review of net book value tie-out of impaired facilities and of step 1 cashflows prior to overlay and post-KPMG overlay.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/9/2007	Review revised memo re: CVC warranty - Thermal Division	0.6	\$575	\$345	A2
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - auditing year-end warranty balance of GMT cluster. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as management's assessment of those changes.	3.8	\$300	\$1,140	A2
Kearns	Matthew R.	MRK	Senior	2/9/2007	AHG - meeting with K. Stipp to discuss GMT cluster warranty	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meeting with J. Williams, B. Murray and A. Ranney to discuss the 3rd quarter summary of review differences.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of the 3rd quarter 10Q GAAP disclosure checklist.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Edits to the 3rd quarter summary review memorandum.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Meetings with A. Kulikowski to discuss 3rd quarter 10-Q revision and comments.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of 3rd quarter summary of review differences and reconciliation to Company schedules.	2.8	\$470	\$1,316	A2
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Review of versions of the 3rd quarter 10-Q.	4.2	\$470	\$1,974	A2
Marold	Erick W.	EWM	Senior	2/9/2007	Updated the Q3 consolidated analytics based on the adjusting entries recorded by Delphi. Investigated additional fluctuations which met scope.	4.1	\$275	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Review of the Thermal tooling amortization analytic template performed as a result of control deficiencies.	3.2	\$330	\$1,056	A2
Miller	Nicholas S.	NSM	Manager	2/9/2007	Thermal - Meeting with B. Kolb and P. Saxeen to discuss support for the assumptions used in the CVC warranty accrual.	1.1	\$330	\$363	A2
Patel	Sejal	SP	Intern	2/9/2007	Reviewing updated version of Q3 10-Q.	2.6	\$100	\$260	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Walking through changes to the third quarter 10-Q with A. Krabill.	0.6	\$275	\$165	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Working with B. Murray & J. Williams to finalize the third quarter audit adjustments.	2.4	\$275	\$660	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Updating the third quarter summary of audit differences for final revisions.	3.2	\$275	\$880	A2
Ranney	Amber C.	ACR	Senior	2/9/2007	Corporate-Performing procedures to update our third quarter review.	1.2	\$275	\$330	A2
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Corporate-Tied out footnote support documentation for updated interim figures for the 10-Q.	4.9	\$140	\$686	A2
Sheckell	Steven F.	SFS	Partner	2/9/2007	Review QRM for third quarter subsequent event items.	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	2/9/2007	Providing comments to B. Kolb regarding Thermal CVC warranty memo.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/9/2007	Discussion with S. Sheckell and K. Asher regarding summary review memo changes.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	2/9/2007	Preparation of consolidated summary review memo for Q3 considering post close adjustments.	2.2	\$470	\$1,034	A2
Boehm	Michael J.	MJB	Manager	2/10/2007	Revisions to Q3 SRM for subsequent events.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/10/2007	E&S - Discussed Q3 SRM addendum with J. Henning.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	AHG - Review accounting memos on contract cancellation, DCX warranty and GMT 800 warranty.	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Review SRM addendum for E&S division as a result of late filing.	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Finalize SRM addendum for Thermal division as a result of late filing.	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of the latest version of the 3rd quarter 10-Q and comments from the partners.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with J. Williams and A. Kulikowski to discuss the final comments on the 3rd quarter 10-Q.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Meeting with S. Sheckell and M. Fitzpatrick to discuss comments on the 3rd quarter review summary memo, final documentation for the workpapers and other 3rd quarter memos modified as a result of late filing.	2.4	\$470	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Editing the Thermal SRM addendum prepared due to post close adj's and late 10Q filing for J. Henning comments.	0.3	\$330	\$99	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Audit of the support for the \$6.5M CVC warranty accrual in the US.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	2/10/2007	Thermal - Audit of the support for the \$51M CVC warranty accrual in Europe.	3.5	\$330	\$1,155	A2
Ranney	Amber C.	ACR	Senior	2/10/2007	Completing the Q3 Summary Review Memorandum.	1.9	\$275	\$523	A2
Ranney	Amber C.	ACR	Senior	2/10/2007	Creating our Summary of Audit Differences to include the prior year impact of all the Company's adjustments.	6.8	\$275	\$1,870	A2
Sheckell	Steven F.	SFS	Partner	2/10/2007	Review SOPA adjustments for updated Form 10Q	5.4	\$575	\$3,105	A2
Simpson	Jamie	JS	Senior Manager	2/10/2007	Preparation of Q3 SRM updated for Q3 SOPA adjustments.	2.4	\$470	\$1,128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/11/2007	Completing the Q3 Summary Review Memorandum.	3.4	\$275	\$935	A2
Ranney	Amber C.	ACR	Senior	2/11/2007	Performing procedures to complete the third quarter review.	3.0	\$275	\$825	A2
Asher	Kevin F.	KFA	Partner	2/12/2007	Third quarter audit committee meeting	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	2/12/2007	Third quarter review related update procedures for subsequent events and changes to the Form 10-Q	5.1	\$770	\$3,927	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	General review of revised Q3 footnote and financial statement tie-out supporting documentation.	1.4	\$330	\$462	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Meeting with K. Stipp and A. Renaud re: AHG GMT 800 warranty matter	1.5	\$575	\$863	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Review PGM pricing matter accounting memorandum	0.3	\$575	\$173	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of the final version of the 3rd quarter 10-Q.	1.7	\$470	\$799	A2
Miller	Nicholas S.	NSM	Manager	2/12/2007	Packard - Finalize review and testing of the Tarazona restructuring charge.	1.1	\$330	\$363	A2
Ranney	Amber C.	ACR	Senior	2/12/2007	Creating our Q3 Summary of Audit Differences to include the prior year impact of all the Company's adjustments.	0.8	\$275	\$220	A2
Ranney	Amber C.	ACR	Senior	2/12/2007	Performing procedures to complete the third quarter review.	4.6	\$275	\$1,265	A2
Rothmund	Mario Valentin	MVR	Senior	2/12/2007	AHG - Performed audit of LCM Analysis for Q4. Incremental procedures required to assess valuation of inventory at known wind-down sites.	2.3	\$250	\$575	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Attend 10Q meeting for updated filing	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review SOPA adjustments for updated Form 10Q	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/12/2007	Discussion with A. Ranney regarding updated cash flow template for Q3.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/12/2007	Review of updated Delphi cash flow statement for Q3.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	2/13/2007	Review of the subsequent event letter for D&T	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	2/13/2007	Technical review of the fourth quarter FASB 144 analysis	3.7	\$770	\$2,849	A2
Boehm	Michael J.	MJB	Manager	2/13/2007	General review of revised Q3 footnote and financial statement tie-out supporting documentation.	1.7	\$330	\$561	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Evans	Kristian G.	KGE	Staff	2/13/2007	Delphi SAS Review (FAS 144) - fixed assets	9.8	\$220	\$2,156	A2
Kane	Steven M.	SMK	Manager	2/13/2007	FAS 133 - discuss misc question on documentation with N. Miller	0.4	\$375	\$150	A2
Kennedy	Kelly	KK	Staff	2/13/2007	Clerical review of FAS 144 analysis as part of SAS 144 Review (Fixed Asset Calculations)	1.1	\$220	\$242	A2
Marold	Erick W.	EWM	Senior	2/13/2007	Met with K. Coleman to discuss 2007 payroll payouts and audit adjustment.	2.2	\$275	\$605	A2
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review FAS 144 valuation questions	1.1	\$575	\$633	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Review of FAS 158 adoption memo.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of memo summarizing all 2006 activity with attrition plans.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Preparation of Q3 summary review memorandum.	2.4	\$470	\$1,128	A2
Asher	Kevin F.	KFA	Partner	2/14/2007	Technical review of the corporate related technical accounting memos	6.4	\$770	\$4,928	A2
Asher	Kevin F.	KFA	Partner	2/14/2007	Review of the valuation methods used in the FAS 144 analysis	1.6	\$770	\$1,232	A2
Boehm	Michael J.	MJB	Manager	2/14/2007	Met with A. Brazier and A. Krabill to discuss environmental accounting memorandum	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/14/2007	Review Environmental technical accounting memorandum	0.9	\$330	\$297	A2
Evans	Kristian G.	KGE	Staff	2/14/2007	Delphi SAS Review (FAS 144) - fixed assets	5.2	\$220	\$1,144	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2007	Review of KPMG FAS 144 valuation.	4.1	\$470	\$1,927	A2
Hendy	James W.	JWH	Executive Director	2/14/2007	SAS Review 144 Impairment	2.2	\$520	\$1,144	A2
Henning	Jeffrey M.	JMH	Partner	2/14/2007	Review of Thermal Division year end workpapers (CHC JV)	1.0	\$575	\$575	A2
Miller	Nicholas S.	NSM	Manager	2/14/2007	Thermal - Finalize documentation for Renault warranty reserve.	2.2	\$330	\$726	A2
Patel	Sejal	SP	Intern	2/14/2007	Tying out final Q3 numbers to support copy.	2.9	\$100	\$290	A2
Rothmund	Mario Valentin	MVR	Senior	2/14/2007	AHG -Attended a meeting with A. Renaud to discuss the reasonableness of the inventory reserve at the plants that are potentially wound down and the issue with Flint personnel to obtain an understanding of the reserve. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as managment's assessment of those changes.	2.4	\$250	\$600	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sherrock	Justin J.	JJS	Staff	2/14/2007	Review of Delphi's FAS 144 impairment analysis.	2.9	\$220	\$638	A2
Simpson	Jamie	JS	Senior Manager	2/14/2007	Review of Thermal CVC warranty workpapers.	1.5	\$470	\$705	A2
Asher	Kevin F.	KFA	Partner	2/15/2007	Technical review of the corporate related technical accounting memos	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	2/15/2007	Review of the valuation methods used in the FASB 144 analysis	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	2/15/2007	Review of the DPSS technical memo and workpapers related to the XM AR	2.3	\$770	\$1,771	A2
Evans	Kristian G.	KGE	Staff	2/15/2007	Delphi SAS Review (FAS 144) - fixed assets	3.9	\$220	\$858	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Review of KPMG FAS 144 valuation.	3.9	\$470	\$1,833	A2
Hendy	James W.	JWH	Executive Director	2/15/2007	SAS Review 144 Impairment	3.8	\$520	\$1,976	A2
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Review of Thermal Division year end workpapers (CHC JV)	1.3	\$575	\$748	A2
Sherrock	Justin J.	JJS	Staff	2/15/2007	Review of Delphi's FAS 144 impairment analysis.	2.1	\$220	\$462	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with J. Henning regarding Thermal CVC warranty workpapers.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Discussion with A. Ranney regarding Watson Wyatt pension confirmation exceptions.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	AHG - Review of key accounting memos for Q4.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	E&C - Review of critical Q4 accounting memos.	3.2	\$470	\$1,504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	Review of KPMG FAS 144 valuation.	3.1	\$470	\$1,457	A2
Hendy	James W.	JWH	Executive Director	2/16/2007	SAS Review 144 Impairment	2.1	\$520	\$1,092	A2
Horner	Kevin John	KJH	Staff	2/16/2007	T&I: meeting with J. Simpson to discuss Douai restructuring Q4 charge tie out.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	2/16/2007	T&I: worked on tie out of the Douai Q4 restructuring charge support.	1.9	\$220	\$418	A2
Ranney	Amber C.	ACR	Senior	2/16/2007	Meeting with R. Reimink to discuss the adjustments made to the Special Attrition reserves for PRP participants based on new information from Watson Wyatt.	2.1	\$275	\$578	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Prepare FAS 133 conclusion documentation	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Review of Thermal Q4 restructuring charge support for Douai and Donchery.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with B. Kolb and D. Greenbury regarding Thermal CVC warranty reserve and open items.	0.8	\$470	\$376	A2
Fitzpatrick	Michael J.	MJF	Partner	2/17/2007	Review of year-end consultation memos	3.9	\$825	\$3,218	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2007	Draft memo summarizing substantive procedures related to net book value, cashflow and other information provided by Delphi.	3.9	\$470	\$1,833	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/17/2007	Conversation with J. Burns and J. Hendy to draw closure on procedures related to KPMG fair market value assumptions.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Saginaw - Review year end accounting memorandum re: Cadiz Restructuring	0.8	\$575	\$460	A2
Ranney	Amber C.	ACR	Senior	2/17/2007	Revising our year-end Summary of Audit Differences.	2.3	\$275	\$633	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	Draft memo summarizing substantive procedures related to net book value, cashflow and other information provided by Delphi.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	Conversation with J. Burns and J. Hendy to draw closure on procedures related to KPMG fair market value assumptions.	0.4	\$470	\$188	A2
Henning	Jeffrey M.	JMH	Partner	2/18/2007	T&I - Review of accounting memos and analysis of Donchery and Douai plant closings and restructurings	1.9	\$575	\$1,093	A2
Rothmund	Mario Valentin	MVR	Senior	2/18/2007	Performed additional AHG inventory rollforward procedures (Gross margin analysis, inventory fluctuations by component, analysis of Other Cost of Good Sold). Procedures specific to valuation assertion given the wind-down nature of sites.	2.1	\$250	\$525	A2
Simpson	Jamie	JS	Senior Manager	2/18/2007	Review of Douai Q4 restructuring charge memo and related supporting workpapers.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	2/18/2007	Preparation of summary comparing the three Thermal restructuring charges recorded during 2006 and the triggering events for recognition.	1.7	\$470	\$799	A2
Conat	Arthur L.	ALC	Executive Director	2/19/2007	Pension and OPEB year-end valuation review	1.1	\$520	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with TAS group (re status of their review) - J. Burns, J. Hendy.	3.3	\$470	\$1,551	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hendy	James W.	JWH	Executive Director	2/19/2007	SAS 144 Review	3.9	\$520	\$2,028	A2
Henning	Jeffrey M.	JMH	Partner	2/19/2007	T&I - Review of accounting memos and analysis of Donchery and Douai plant closings and restructurings	0.8	\$575	\$460	A2
Sanusi	Adrian	AS	Intern	2/19/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	10.8	\$100	\$1,080	A2
Sheckell	Steven F.	SFS	Partner	2/19/2007	Review audit adjustment schedules	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Review of Donchery accounting memos and feedback to Thermal division.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with A. Ranney regarding PRP Q4 SOPA.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with R. Reimink regarding Q4 SOPA related to PRP reserve.	1.2	\$470	\$564	A2
Burns JR	John E.	JEB	Senior Manager	2/20/2007	Draft and review FAS 144 valuation memorandum	2.1	\$470	\$987	A2
Chamarro	Destiny D.	DDC	Staff	2/20/2007	Tied Delphi's Derivative transaction detail to third party counterparty confirmations.	6.6	\$220	\$1,452	A2
Conat	Arthur L.	ALC	Executive Director	2/20/2007	Pension and OPEB year-end valuation review	2.4	\$520	\$1,248	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	3.3	\$470	\$1,551	A2
Hendy	James W.	JWH	Executive Director	2/20/2007	SAS 144 Review	1.8	\$520	\$936	A2
Miller	Nicholas S.	NSM	Manager	2/20/2007	Time spent preparing consultation documents for attachment to the SRM.	2.1	\$330	\$693	A2
Ranney	Amber C.	ACR	Senior	2/20/2007	Corporate-Reconciling the derivative confirmations received from the counterparty to the Company's records as there were significant discrepancies that the client could not explain.	2.3	\$275	\$633	A2
Ranney	Amber C.	ACR	Senior	2/20/2007	Revising our year-end Summary of Audit Differences.	0.5	\$275	\$138	A2
Sanusi	Adrian	AS	Intern	2/20/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.2	\$100	\$220	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review audit adjustment schedules	1.2	\$575	\$690	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review year-end benefit plan testing workpapers	1.6	\$575	\$920	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the consultation requirements on the audit	2.6	\$770	\$2,002	A2
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the PM reassessment	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	2/21/2007	Technical review of the audit SRM	3.8	\$770	\$2,926	A2
Chamarro	Destiny D.	DDC	Staff	2/21/2007	Discussed with A. Sanichu, the concept of Delphi's spilt transactions for internal reporting purposes and the process to tie numbers to third party confirmation.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/21/2007	Tied Delphi's Derivative transaction detail to third party counterparty confirmations.	3.3	\$220	\$726	A2
Conat	Arthur L.	ALC	Executive Director	2/21/2007	Pension and OPEB year-end valuation review	1.6	\$520	\$832	A2
Evans	Kristian G.	KGE	Staff	2/21/2007	Fixed Asset SAS Review (FAS 144)	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	3.2	\$470	\$1,504	A2
Miller	Nicholas S.	NSM	Manager	2/21/2007	Preparing consultation documents for attachment to the SRM.	0.9	\$330	\$297	A2
Rothmund	Mario Valentin	MVR	Senior	2/21/2007	AHG - Meeting with A. Renaud to discuss with plants that are going to be closed, the reasonableness of the inventory reserve. Incremental procedures required due to lack of sufficient documentation of change in facts, as well as management's assessment of thos changes.	1.9	\$250	\$475	A2
Sanusi	Adrian	AS	Intern	2/21/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	1.6	\$100	\$160	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review year-end benefit plan testing workpapers	1.2	\$575	\$690	A2
Burns JR	John E.	JEB	Senior Manager	2/22/2007	Draft and review FAS 144 valuation memorandum	1.9	\$470	\$893	A2
Conat	Arthur L.	ALC	Executive Director	2/22/2007	Pension and OPEB year-end valuation review	6.4	\$520	\$3,328	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	AHG - Q4 inquiries with K. Stipp, A. Renaud, M. Rothmund and J. Henning. Related specifically to change in fact patter on GMT cluster issue and an assessment of documentation specifically related to underlying changes.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	2.1	\$470	\$987	A2
Hendy	James W.	JWH	Executive Director Staff	2/22/2007	SAS 144 Review	1.2	\$520	\$624	A2
Horner	Kevin John	KJH		2/22/2007	Corporate: updated year end warranty workpapers to document SOPA entry that was booked subsequent to our review.	0.8	\$220	\$176	A2
Ranney	Amber C.	ACR	Senior	2/22/2007	Corporate-Reconciling the derivative confirmations received from the counterparty to the Company's records as there were significant discrepancies that the client could not explain.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/22/2007	Auditing the receivable from GM for Special Attrition participants that checked the box to retire under GM's plan.	3.1	\$275	\$853	A2
Sanusi	Adrian	AS	Intern	2/22/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	1.4	\$100	\$140	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review year-end attrition plan accounting related items	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review year-end benefit plan testing workpapers	1.4	\$575	\$805	A2
Asher	Kevin F.	KFA	Partner	2/23/2007	Technical review of the consultation requirements on the audit	1.1	\$770	\$847	A2
Conat	Arthur L.	ALC	Executive Director	2/23/2007	Pension and OPEB year-end valuation review	0.5	\$520	\$260	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Audit of FAS 144 impairment charge details and supporting schedules. Interface with J. Burns and J. Hendy re status of their review.	1.0	\$470	\$470	A2
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Audit Consultation call with G. Schaffert, M. Fitzpatrick, F. Gori, et. al re: Delphi audit	0.8	\$575	\$460	A2
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with G. Halleck and J. Brooks to discuss tooling amortization over/under expense issue with SAP system.	0.4	\$300	\$120	A2
Schaffert	Glen A.	GAS	Partner	2/23/2007	Review of Delphi consultation memos	0.9	\$825	\$743	A2
Kane	Steven M.	SMK	Manager	2/24/2007	FAS 133 - question on embedded derivative in royalty contracts	0.5	\$375	\$188	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	E&C - Inquiry and discussion with B. Thelen re: SLP matter. Time incurred due to allegations of financial improprieties.	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/26/2007	Corporate-Documenting our procedures to reconcile the derivative confirmations from the counterparties to the Company's records, as we noted significant discrepancies.	2.1	\$275	\$578	A2
Rothmund	Mario Valentin	MVR	Senior	2/26/2007	Finalized documentation related to the adequacy of the inventory reserve for the AHG plants that are going to be closed in 2007. Procedures specific to valuation assertion given the wind-down nature of sites.	3.7	\$250	\$925	A2
Sanusi	Adrian	AS	Intern	2/26/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.8	\$100	\$280	A2
Schaffert	Glen A.	GAS	Partner	2/26/2007	Review of consultation memos	2.5	\$825	\$2,063	A2
Asher	Kevin F.	KFA	Partner	2/27/2007	Review of KPMG valuation report related to the \$200 million fourth quarter impairment charge	2.3	\$770	\$1,771	A2
Fitzpatrick	Michael J.	MJF	Partner	2/27/2007	Review of year-end consultation memos	3.1	\$825	\$2,558	A2
Ranney	Amber C.	ACR	Senior	2/27/2007	Corporate-Documenting our procedures to reconcile the derivative confirmations from the counterparties to the Company's records, as we noted significant discrepancies.	3.4	\$275	\$935	A2
Sanusi	Adrian	AS	Intern	2/27/2007	Reconciling Delphi derivative details to counterparty confirmations in order to explain variances the client could not explain.	2.2	\$100	\$220	A2
A2 Corporate Project Total:						592.3		\$243,345	
Financial Remediation									
Chamorro	Destiny D.	DDC	Staff	1/15/2007	Steering-Meeting with G. Imberger to discuss Tooling status and procedures to perform relating to tooling.	0.7	\$220	\$154	A2
Barwin	Kristen N.	KNB	Staff	1/29/2007	E&S CWIP fixed asset remediation testing	1.4	\$220	\$308	A2
Barwin	Kristen N.	KNB	Staff	1/31/2007	E&S CWIP fixed asset remediation testing	2.2	\$220	\$484	A2
Barwin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	2.2	\$220	\$484	A2
Barwin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	3.6	\$220	\$792	A2
Barwin	Kristen N.	KNB	Staff	2/2/2007	E&S CWIP fixed asset remediation testing	0.4	\$220	\$88	A2
Barwin	Kristen N.	KNB	Staff	2/3/2007	E&S - Discuss fixed asset construction in process remediation testing with M. Boehm and A. Krabill	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	2/3/2007	E&S - Selected additional testing samples for fixed assets and construction in process due to audit differences notes.	1.8	\$220	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/3/2007	E&S - Review and document additional sample of fixed asset construction in process	3.6	\$220	\$792	A2
Boehm	Michael J.	MJB	Manager	2/3/2007	Discussed CWIP remediation testing with A. Krabill and J. Henning and selected additional sample for testing.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/3/2007	Review of IAS substantive workpaper documentation performed due to material weakness in tooling function.	2.7	\$330	\$891	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Review of results of CIP remediation testing for E&S division	0.9	\$575	\$518	A2
Horner	Kevin John	KJH	Staff	2/3/2007	Packard: updated testing of shipments for documentation for our inventory rollforward procedures performed as a result of the material weakness.	0.6	\$220	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	Discussions with M. Boehm and K. Barwin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	0.8	\$470	\$376	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Reviewed unusual Q4 NRE adjustments and compared capitalized costs to expected balance and investigated differences.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Recalculated the 12/31/2006 NRE balance based on data included in the client prepared Excel file.	1.6	\$275	\$440	A2
Marold	Erick W.	EWM	Senior	2/3/2007	E&S - Prepared the NRE rollforward to compare interim balances to year-end.	2.6	\$275	\$715	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of inventory test count tie-outs performed as a result of the material weakness.	2.1	\$330	\$693	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of Packard inventory rollforward work completed. Work needed due to material weakness in the inventory process.	2.2	\$330	\$726	A2
Miller	Nicholas S.	NSM	Manager	2/3/2007	Packard - Review of the API reconciliation process filed in the workpapers, including support for all reconciling items, and tie-out to multiple subledger detail files due to material weakness.	3.8	\$330	\$1,254	A2
Pikos	Matthew C.	MCP	Senior	2/3/2007	Packard - Completing various analytical substantive audit procedures relating to the inventory balance. (expanded scope due to material weakness in internal control)	3.2	\$250	\$800	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/3/2007	Summarizing pension participant data results and accumulating all open questions for the client.	3.1	\$275	\$853	A2
Sheckell	Steven F.	SFS	Partner	2/3/2007	Review revised 10Q and related disclosures	1.8	\$575	\$1,035	A2
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discussion with R. Hofmann regarding fixed asset remediation testing open items	0.4	\$220	\$88	A2
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Discussion with H. Smith and L. Hutchison regarding fixed asset remediation testing.	1.0	\$220	\$220	A2
Barwin	Kristen N.	KNB	Staff	2/5/2007	E&S - Review and make selections for additional testing for fixed asset construction in process	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	E&S - Review of NRE remediation testing workpaper documentation.	2.5	\$330	\$825	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Correspondence with C. Riedl regarding expanded testing of CWIP due to audit findings.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/5/2007	Review of remediation of previous failure to consider changes of project estimates to complete within NRE calculation at E&S division.	1.7	\$330	\$561	A2
Horner	Kevin John	KJH	Staff	2/5/2007	Packard: worked on clearing review notes from J. Henning on accounts receivable and the billing reserve testing. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	2.1	\$220	\$462	A2
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Discussions with M. Boehm and K. Barwin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	Discussion of the status of the E&S tooling remediation testing and the SAS 65 review of tooling remediation testing with M. Boehm.	1.3	\$470	\$611	A2
Patel	Sejal	SP	Intern	2/5/2007	Verifying inventory price- testing within E-Dacor system for Packard Division	3.9	\$100	\$390	A2
Simpson	Jamie	JS	Senior Manager	2/5/2007	Discussion with A. Ranney regarding open items/issues with pension participant data testing.	0.6	\$470	\$282	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Meeting with M. Boehm and A. Krabill regarding fixed asset remediation open items	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Discussion with M. Boehm regarding fixed asset construction in process remediation testing open items	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Create revised open items list for fixed assets remediation testing	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Complete documentation of CWIP observed as part of remediation testing related to audit adjusment.	2.6	\$220	\$572	A2
Barwin	Kristen N.	KNB	Staff	2/6/2007	E&S - Prepare documentation of CWIP observed as part of remediation testing related to audit adjusment.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Met with K. Barwin and A. Krabill to discuss fixed asset remediation testing open items.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	E&S - Review of fixed asset remediation testing workpaper documentation and related discussions with K. Barwin.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/6/2007	Walked D. Chamarro through IAS substantive workpapers performed due to Tooling material weakness.	1.6	\$330	\$528	A2
Henning	Jeffrey M.	JMH	Partner	2/6/2007	Conf. call with M. Hatzfeld regarding status of specific Powertrain audit issues (warranty, tooling, PP&E), which are part of material weakness.	0.6	\$575	\$345	A2
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: sent follow-up request for shipping testing to C. Zerull to obtain shipping documentation that was requested in December. (increased sample size due to material weakness)	0.2	\$220	\$44	A2
Horner	Kevin John	KJH	Staff	2/6/2007	Packard: updated open shipments listing and sent to C. Zerull for him to follow-up on to obtain shipping documentation. (increased sample size due to material weakness)	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/6/2007	E&C - meeting with PwC to discuss control deficiencies in round 2 of fixed asset/tooling process	1.3	\$300	\$390	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	E&S - Meeting with M. Boehm and K. Barwin regarding fixed asset remediation open items	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussion of the status of the E&S tooling remediation testing and the SAS 65 review of tooling remediation testing with M. Boehm.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/6/2007	Discussions with M. Boehm and K. Barwin regarding status of E&S fixed asset remediation testing and status of requests to the E&S division.	1.4	\$470	\$658	A2
Marold	Erick W.	EWM	Senior	2/6/2007	Met with J. Hunt to discuss environmental remediation plans.	1.6	\$275	\$440	A2
Ranney	Amber C.	ACR	Senior	2/6/2007	Meeting with K. Cobb and S. Smith to go over an update of pension participant data testing.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	2/6/2007	Preparation of the Q3 AHG workpapers, including E&Y's validation of control deficiency remediation.	3.2	\$250	\$800	A2
Sheckell	Steven F.	SFS	Partner	2/6/2007	Review revised 10Q and related disclosures	3.5	\$575	\$2,013	A2
Simpson	Jamie	JS	Senior Manager	2/6/2007	Meeting with S. Smith, J. DeMarco and K. Cobb regarding pension participant data testing open items.	0.9	\$470	\$423	A2
Yang	Jinglu	JY	Senior	2/6/2007	E&S - Working on tooling remediation testing	3.2	\$250	\$800	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Discuss status of remediation testing and related open items with C. Riedl	1.6	\$220	\$352	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&S - Finalize documentation related to Construction in Process audit adjustment	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	2/7/2007	E&C - Review documentation for additional selections for fixed assets. Incremental procedures required due to insufficient management's testing scope.	1.2	\$220	\$264	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	E&S - Review of fixed asset remediation testing workpaper documentation.	2.2	\$330	\$726	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	Conference call with R. Hofmann, M. Wilkes and A. Jackson regarding delays in client assistance and remediation testing performed by E&Y.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	Call with G. Ward to discuss IAS substantive testing due to material weakness related to tooling for E&S division, open issues with client and findings in testing.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/7/2007	Preparation of memorandum related to CWIP audit adjustment at E&S division.	1.4	\$330	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: meeting with N. Miller to go over status of clearing review notes for receivables and billing reserve. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/7/2007	Packard: worked on clearing review notes from J. Henning on year end accounts receivable and the billing reserve from interim. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.3	\$220	\$286	A2
Kearns	Matthew R.	MRK	Senior	2/7/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	1.2	\$300	\$360	A2
Ranney	Amber C.	ACR	Senior	2/7/2007	Meeting with S. Smith to discuss questions related to participant data testing.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/7/2007	E&C - Met with G. Halleck to discuss the Tooling rollforward and gain an understanding. Incremental time due to deficiencies in controls	2.3	\$220	\$506	A2
Yang	Jinglu	JY	Senior	2/7/2007	E&S - Working on tooling remediation testing	2.4	\$250	\$600	A2
Barwin	Kristen N.	KNB	Staff	2/8/2007	E&S - Documentation of audit adjustment related to construction in process including recalculation of client prepared extrapolation.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	E&S - Review of fixed asset remediation testing workpaper documentation.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Preparation of memorandum related to CWIP audit adjustment at E&S division.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of IAS substantive workpaper documentation performed due to material weakness in tooling function.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Call with C. Riedl to discuss expanded sample of CWIP testing due to audit findings.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Conference call with R. Hofmann, M. Wilkes and A. Jackson regarding delays in client assistance and remediation testing performed by E&Y.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Review of good/services received not invoiced analytic remediated at year-end based on interim audit findings.	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/8/2007	Discussion with K. Bellis and E. Marold regarding good/services received not invoiced analytic remediated at year-end based on interim audit findings.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	2/8/2007	Conference call with J. Hunt, Haley & Aldrich and ERM to discuss environmental remediation procedures at sites with significant 2006 adjustments.	1.7	\$330	\$561	A2
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Prepare analysis for tooling amortization testing as a result of deficiencies in controls.	0.3	\$300	\$90	A2
Gerber	Katherine A.	KAA	Senior	2/8/2007	T&I - Prepare tooling memo summarizing procedures performed as a result of control deficiencies.	0.4	\$300	\$120	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to go over testing for Ford pricing issues in relation to accounts receivable testing. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to discuss Ford pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: meeting with N. Miller to discuss the billing reserve memo and status of accounts receivable review notes. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: conference call with C. High and N. Miller. to discuss Ford pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: completed the year end billing reserve memo to discuss pricing issues. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.6	\$220	\$352	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/8/2007	Packard: worked on clearing review notes from J. Henning for accounts receivable and billing reserve. (Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	2.6	\$220	\$572	A2
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	0.6	\$300	\$180	A2
Kearns	Matthew R.	MRK	Senior	2/8/2007	E&C - meeting with PwC to discuss round 2 control deficiencies related to the revenue process	0.8	\$300	\$240	A2
Marold	Erick W.	EWM	Senior	2/8/2007	E&S - Prepared the year-to-date liabilities subject to compromise rollforward from the data provided to us by E&S.	2.3	\$275	\$633	A2
Patel	Sejal	SP	Intern	2/8/2007	Tying out Ford prices issues for Packard Division.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.6	\$100	\$60	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with N. Miller regarding Thermal tooling amortization Q4 adjustments.	0.5	\$470	\$235	A2
Yang	Jinglu	JY	Senior	2/8/2007	E&S - Working on tooling remediation testing	0.4	\$250	\$100	A2
Barwin	Kristen N.	KNB	Staff	2/9/2007	E&S - Make additional fixed asset selection and discuss with C. Riedl	2.4	\$220	\$528	A2
Boehm	Michael J.	MJB	Manager	2/9/2007	Review of IAS substantive workpaper documentation performed due to material weakness in tooling function.	0.8	\$330	\$264	A2
Horner	Kevin John	KJH	Staff	2/9/2007	Packard: updated the year end billing reserve memo to reflect changes made by N. Miller.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/9/2007	E&C - meeting with PwC to provide assistant with additional tooling testing. Time incurred as inappropriate sample was originally tested.	0.7	\$300	\$210	A2
Marold	Erick W.	EWM	Senior	2/9/2007	E&S - Discussed with A. Jackson, K. Bellis, M. Wilkes and M. Boehm the 2007 accrued AP adjustment. This issue was extensively discussed and concluded on as part of the 2006 audit.	2.2	\$275	\$605	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	2/10/2007	E&C -Reviewing control deficiency tracker related to E&C	2.1	\$300	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of E&S fixed asset remediation testing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	2/10/2007	Review of E&S tooling remediation testing and matters noted to date.	0.5	\$470	\$235	A2
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Discuss fixed asset remediation open items with M. Boehm	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	2/12/2007	E&S - Fixed asset remediation testing data gathering.	2.6	\$220	\$572	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	Discussed special tools testing status (remediation testing) with G. Ward.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	2/12/2007	Preparation of memorandum detailing special tools conclusions at E&S.	2.1	\$330	\$693	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/12/2007	Packard - Review of year-end inventory physical inventory observation workpapers. (incremental time due to expanded sample size due to material weakness)	4.3	\$470	\$2,021	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	E&S - Review listing of open items for remediation and substantive testing for communication to AFD & FD.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/12/2007	Review of E&S tooling remediation testing and matters noted to date.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	2/12/2007	Thermal - Wrap up of documentation on the CVC warranty charge.	1.2	\$330	\$396	A2
Ranney	Amber C.	ACR	Senior	2/12/2007	Reviewing the participant data confirmation sent by Watson Wyatt.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/12/2007	E&C - Met with G. Halleck to discuss the tooling cost roll-forward. Incremental time required due to unuseable format of requested deliverable and deficiencies in controls.	3.8	\$220	\$836	A2
Saimoua	Omar Issam	OIS	Staff	2/12/2007	E&C - Performed work related to the cost roll forward for tooling and obtained an understanding. Incremental time required due to unuseable format of requested deliverable and deficiencies in controls.	6.3	\$220	\$1,386	A2
Sheckell	Steven F.	SFS	Partner	2/12/2007	Review and discuss Item 9a disclosure with D. Bayles	0.4	\$575	\$230	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/13/2007	E&S- Discuss fixed asset remediation testing open items with C. Riedl	1.2	\$220	\$264	A2
Boehm	Michael J.	MJB	Manager	2/13/2007	E&S - Discuss fixed asset remediation open items with K. Barwin	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/13/2007	Discussed special tools testing status (remediation testing) with G. Ward.	0.3	\$330	\$99	A2
Horner	Kevin John	KJH	Staff	2/13/2007	Packard: sent follow-up request to Packard for shipping support still needed for our inventory testing. (increased sample size due to material weakness)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/13/2007	Packard: updated responses to review notes from J. Henning for accounts receivable and the billing reserve.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	2/13/2007	Packard: tied out purchase prices from Ford finalized purchase orders to our testing of other receivables.(Incremental procedures due to volume of billing errors and compensating processes implemented to mitigate risk of error)	1.3	\$220	\$286	A2
Kearns	Matthew R.	MRK	Senior	2/13/2007	E&C - Reviewing incremental independent control testing prepared by E&Y staff related to the expenditures process. Incremental time due to original scope of management's test plan was insufficient and rework was required.	1.8	\$300	\$540	A2
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	E&S - Review listing of open items for remediation and substantive testing for communication to AFD & FD.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/13/2007	Review of E&S fixed asset remediation testing.	0.8	\$470	\$376	A2
Saimoua	Omar Issam	OIS	Staff	2/13/2007	E&C - Met with G. Halleck to gain an understanding of the tooling cost roll forward. Incremental time due to deficiencies in controls	3.8	\$220	\$836	A2
Sheckell	Steven F.	SFS	Partner	2/13/2007	Review and discuss Item 9a disclosure with D. Bayles	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	Manager	2/14/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/14/2007	E&S - Review year end audit workpapers related to remediation of inventory reserves and ER&D	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of E&S tooling remediation testing and matters noted to date.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/14/2007	Review of E&S fixed asset remediation testing.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	2/14/2007	Thermal - Finalze documentation on Thermal tooling amortization testing performed as a result of control deficiencies.	2.3	\$330	\$759	A2
Schwandt	Lisa N.	LNS	Staff	2/14/2007	Corporate-Updated a deficiency tracker received from the client.	0.6	\$140	\$84	A2
Barwin	Kristen N.	KNB	Staff	2/15/2007	E&S - Discuss open items with C. Riedl and obtained client support from share point website	2.2	\$220	\$484	A2
Boehm	Michael J.	MJB	Manager	2/15/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	2/15/2007	Reviewed and discussed SOPA adjustment related to fixed assets and accumulated depreciation at E&S with R. Hofmann.	1.3	\$330	\$429	A2
Gerber	Katherine A.	KAA	Senior	2/15/2007	T&I - Complete tooling approach memo summarizing procedures performed as a result of deficiencies.	0.8	\$300	\$240	A2
Henning	Jeffrey M.	JMH	Partner	2/15/2007	Review of Packard division year end workpapers - relates specifically to incremental rollforward procedures/expanded scope in rollforward period due to material weakness.	0.9	\$575	\$518	A2
Horner	Kevin John	KJH	Staff	2/15/2007	Packard: meeting with N. Miller to go over testing of Mercedes shipping support for our testing of shipments in the rollforward period - relates specifically to incremental rollforward procedures/expanded scope in rollforward period due to material weakness.	0.4	\$220	\$88	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S fixed asset manual journal entry matter.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/15/2007	Review of E&S fixed asset remediation testing workpapers.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/15/2007	Packard - Review of inventory rollforward work required as a result of the material weakness.	4.5	\$330	\$1,485	A2
Ranney	Amber C.	ACR	Senior	2/15/2007	Documenting results of Pension/OPEB participant data testing.	4.3	\$275	\$1,183	A2
Sheckell	Steven F.	SFS	Partner	2/15/2007	Review of material weakness disclosures and conclusions	1.4	\$575	\$805	A2
Barwin	Kristen N.	KNB	Staff	2/16/2007	E&S - Discuss and review open items for fixed asset additions and construction in process remediation testing with C. Riedl	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	2/16/2007	E&S - Document the fixed asset additions remediation testing	2.2	\$220	\$484	A2
Boehm	Michael J.	MJB	Manager	2/16/2007	E&S - Call with C. Riedl regarding outstanding year-end remediation testing open items.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	2/16/2007	E&S - Conference call with A. Jackson and R. Hofmann regarding audit open items and remediation testing requests.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/16/2007	Review and comment on material weakness disclosures in Draft form 10-K.	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Review of E&S tooling remediation testing.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Meeting with D. Bayles, K. St. Romain and M. Fawcett to discuss the Company's 404 deficiencies, aggregation and control reporting.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	2/16/2007	Packard - Review of the Packard inventory workpapers performed as a result of the material weakness with M. Hatzfeld.	3.7	\$330	\$1,221	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review of material weakness disclosures and conclusions	3.6	\$575	\$2,070	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with S. Sheckell regarding participant data testing confirmation results.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Conf. call with C. Hodges (from Watson Wyatt) and A. Ranney to discuss follow up questions on pension participant data confirmation.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	2/16/2007	Discussion with S. Pacella regarding SOD testing approach.	0.9	\$470	\$423	A2
Asher	Kevin F.	KFA	Partner	2/17/2007	Review of the material weakness disclosures in the Company's Item 9 section of the Form 10-K and related research	3.4	\$770	\$2,618	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Document expanded sample of Construction in Process cost accumulation testing due to audit differences identified	2.8	\$220	\$616	A2
Barwin	Kristen N.	KNB	Staff	2/17/2007	E&S - Documented fixed asset additions remediation testing.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	2/17/2007	Executed remediation testing related to Tooling rebill activity.	1.2	\$330	\$396	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	T&I - Review of testing of customer owned tooling balances and amortization performed as a result of deficiencies in controls.	2.2	\$575	\$1,265	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review of additional Packard inventory testing given weaknesses in accounting system	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review results of testing of Company's 15 key controls designed to address divisional material weakness areas	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	2/17/2007	Review and comment on Form 10-K Items 8 and 9A - summary of mgt's testing and material weaknesses	2.3	\$575	\$1,323	A2
Krabill	Aaron J.	AJK	Senior Manager	2/17/2007	Review of E&S tooling remediation testing.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	2/17/2007	Review management report and related material weaknesses	3.2	\$575	\$1,840	A2
Simpson	Jamie	JS	Senior Manager	2/17/2007	Review of exceptions noted in our participant data testing.	0.7	\$470	\$329	A2
Boehm	Michael J.	MJB	Manager	2/18/2007	E&S - Review of I/C Delco cycle count remediation testing workpaper documentation.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	2/18/2007	Walked J. Henning through ER&D remediation testing workpapers and memo	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/18/2007	E&C - Additional time reviewing tooling rollforward documentation provided by Delphi as a result of control deficiencies.	2.2	\$470	\$1,034	A2
Henning	Jeffrey M.	JMH	Partner	2/18/2007	E&S - Review Engineering, Research and development remediation audit work - E&S division	1.8	\$575	\$1,035	A2
Henning	Jeffrey M.	JMH	Partner	2/18/2007	Review of additional Packard inventory testing given weaknesses in accounting system	2.8	\$575	\$1,610	A2
Krabill	Aaron J.	AJK	Senior Manager	2/18/2007	Review of E&S fixed asset remediation testing.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	2/18/2007	Packard - Meeting and discussion with J. Henning regarding the execution of our audit strategy related to the inventory balance due to material weakness.	4.1	\$250	\$1,025	A2
Saimoua	Omar Issam	OIS	Staff	2/18/2007	E&C - Additional time reviewing the accum. tooling roll-forward due to deficiencies in controls.	5.8	\$220	\$1,276	A2
Asher	Kevin F.	KFA	Partner	2/19/2007	Review and research related to the 2006 Item 8 and 9a disclosures	2.6	\$770	\$2,002	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Participated in 15 Key Control call with F. Wan and M. Fawcett.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Detail review of expanded CWIP cost accumulation sample performed in response to identified control deficiencies.	1.7	\$330	\$561	A2
Boehm	Michael J.	MJB	Manager	2/19/2007	Preparation of tooling remediation testing workpapers for E&S division.	1.8	\$330	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	E&C - Review of tooling rollforward documentation provided by Delphi due to control deficiencies.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Review of additional Packard inventory testing given weaknesses in accounting system	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	2/19/2007	Conf call with D. Bayles, T. Timko, K. Asher, and S. Sheckell re: item 8 and 9 disclosure of material weaknesses/changes in controls	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of E&S fixed asset remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/19/2007	Review of E&S tooling remediation testing.	1.1	\$470	\$517	A2
Saimoua	Omar Issam	OIS	Staff	2/19/2007	E&C - Met with G. Halleck to discuss the accum tooling roll-forward. Increment due to deficiencies in controls.	3.7	\$220	\$814	A2
Sheckell	Steven F.	SFS	Partner	2/19/2007	Review management report and related material weaknesses	3.4	\$575	\$1,955	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of audit procedures related to the tooling material weakness at the operating divisions	2.2	\$770	\$1,694	A2
Boehm	Michael J.	MJB	Manager	2/20/2007	Follow up with F. Wan regarding 15 key control execution in Q4.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	2/20/2007	Discussed impact of model year discrepancies on tooling remediation testing with K. Asher, S. Sheckell and A. Krabill.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/20/2007	Met with J. Nicol to assist in SAS 65 review of management's remediation testing of E&S tooling.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	2/20/2007	Preparation of memorandum documenting tooling remediation testing conclusions.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	2/20/2007	Preparation of tooling remediation testing workpapers for E&S division.	1.7	\$330	\$561	A2
Chamarro	Destiny D.	DDC	Staff	2/20/2007	E&C-Reviewed and reperformed PwC work relating to Tooling. Incremental time incurred related to deficiencies noted in PwC testing.	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/20/2007	Participation in 15 key control meetings for Saginaw, Packard and Powertrain divisions.	2.9	\$470	\$1,363	A2
Henning	Jeffrey M.	JMH	Partner	2/20/2007	Review of Packard year end additional audit procedures responsive to the material weaknesses in the control environment.	3.4	\$575	\$1,955	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Conference call with Delphi ICC and Sag ICC regarding 15 key controls .	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Preparation for ICC call regarding 15 key controls.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of E&S tooling model year issue.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Conference call with M. Boehm and R. Hoffman to discuss E&S tooling model year matters.	0.4	\$470	\$188	A2
Saimoua	Omar Issam	OIS	Staff	2/20/2007	E&C - Met with G. Halleck to discuss the accum tooling rollforward and the reconciliation of the lead sheet as a result of control deficiencies.	3.9	\$220	\$858	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Prepare summary memorandum related to material weaknesses	1.4	\$575	\$805	A2
Sheckell	Steven F.	SFS	Partner	2/20/2007	Review tooling related material weaknesses	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/20/2007	Review of pension census data reconciliation from SAP to Fidelity to Watson Wyatt.	1.7	\$470	\$799	A2
Tau	King-Sze	KST	Senior	2/20/2007	Conference call with Delphi and PwC representatives regarding 15 key controls.	0.8	\$275	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/21/2007	Review of the audit documentation and conclusion memo related to the 2006 material weaknesses	3.4	\$770	\$2,618	A2
Boehm	Michael J.	MJB	Manager	2/21/2007	Participated on 15 Key Control conference call with M. Wilkes and M. Fawcett.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/21/2007	Preparation of memorandum documenting tooling remediation testing conclusions for E&S.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Drafting and review of internal controls summary memorandum	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	2/21/2007	Review and provide comments on Items 8 and 9a	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Conference call with R. Hofmann and M. Boehm to discuss differences noted in our E&S tooling remediation testing.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Working with J. Nicol to agree all E&Y deficiencies reported to the Company's tracker.	1.9	\$470	\$893	A2
Marold	Erick W.	EWM	Senior	2/21/2007	E&S - Finalization of NRE remediation testing based on J. Henning's review.	1.7	\$275	\$468	A2
Saimoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Met with G. Halleck to discuss open items in the roll-forward process as a result of deficiencies in controls.	3.5	\$220	\$770	A2
Saimoua	Omar Issam	OIS	Staff	2/21/2007	E&C - Additional time testing tooling accounts due to deficiencies in E&C's controls.	5.6	\$220	\$1,232	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Review management report and related material weaknesses	0.9	\$575	\$518	A2
Sheckell	Steven F.	SFS	Partner	2/21/2007	Prepare summary memorandum related to material weaknesses	7.5	\$575	\$4,313	A2
Simpson	Jamie	JS	Senior Manager	2/21/2007	Conf. call with Internal control group and Thermal to discuss 15 key control procedures at year-end.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	2/21/2007	Discussion with A. Ranney regarding participant data testing issues.	1.7	\$470	\$799	A2
Asher	Kevin F.	KFA	Partner	2/22/2007	Review and research related to the 2006 Item 8 and 9a disclosures	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	2/22/2007	Accumulation of deficiencies related to Corporate Accounting audit adjustments.	1.8	\$330	\$594	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/22/2007	Walked J. Henning through the E&S Tooling remediation testing workpapers.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	2/22/2007	Preparation of tooling remediation testing workpapers for E&S division.	1.4	\$330	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Discussion with J. Brooks and G. Halleck to discuss tooling amortization and status of Company review of 2006 expense to address deficiencies in controls.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review of E&S tooling remediation testing workpapers.	3.0	\$575	\$1,725	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Review of E&S division additional procedures relating to fixed assets and CWIP	1.5	\$575	\$863	A2
Horner	Kevin John	KJH	Staff	2/22/2007	Packard: updated the Packard control deficiency tracker.	0.4	\$220	\$88	A2
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing tooling workpapers with staff, in preparation of engagement executive review. Time incurred related to remediation of control deficiencies.	1.4	\$300	\$420	A2
Kearns	Matthew R.	MRK	Senior	2/22/2007	E&C - reviewing tooling workpapers with engagement executives. Time incurred related to remediation of control deficiencies.	1.8	\$300	\$540	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Conference call with R. Jobe to discuss the 15 key control call.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	E&S 15 Key control meetings with M. Fawcett, M. Wilkes and M. Boehm.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Conference call with R. Hofmann and M. Boehm to discuss differences noted in our E&S tooling remediation testing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	2/22/2007	Meeting with K. Asher, S. Sheckell and M. Boehm to discuss differences noted in our E&S tooling remediation testing and audit approach.	0.7	\$470	\$329	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Met with A. Krabill regarding deficiency tracker.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Ensured division control deficiencies were added to the deficiency aggregation tracker.	3.1	\$140	\$434	A2
Nicol	Jeremy M.	JMN	Staff	2/22/2007	Ensured international control deficiencies were added to the deficiency aggregation tracker.	3.8	\$140	\$532	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	2/22/2007	AHG - Meeting with the Corporate SOX group related to the Q4 15 Key Controls	0.9	\$250	\$225	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Review management report and related material weaknesses	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	2/22/2007	Prepare summary memorandum related to material weaknesses	2.3	\$575	\$1,323	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Discussion with M. Boehm regarding Corporate deficiencies.	0.7	\$470	\$329	A2
Boehm	Michael J.	MJB	Manager	2/23/2007	E&S - Participated in 15 Key Control and quarterly inquiries meeting with R. Jobe, M. Wilkes, R. Hofmann, M. McWhorter, A. Krabill and J. Henning.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/23/2007	Completed documentation of corporate deficiencies.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	E&C - Discussion with J. Brooks and G. Halleck to discuss tooling amortization and status of Company review of 2006 expense due to deficiencies in controls.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	E&C - Review of tooling rollforward documentation provided by Delphi as a result of control deficiencies.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Drafting of required communication letter to Delphi management related to 2006 Material Weaknesses.	1.2	\$470	\$564	A2
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with PwC to review results of tooling amortization testing, due to client system errors. Errors contribute to material weakness.	0.7	\$300	\$210	A2
Kearns	Matthew R.	MRK	Senior	2/23/2007	E&C - meeting with PwC to review results of tooling amortization testing, due to client system errors.	0.9	\$300	\$270	A2
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Working with J. Nicol to agree all E&Y deficiencies reported to the Company's tracker.	0.9	\$470	\$423	A2
Miller	Nicholas S.	NSM	Manager	2/23/2007	Packard - Research FAS 52 to determine accounting impact on Promotora investment. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	1.2	\$330	\$396	A2
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Met with J. Simpson regarding summary of control deficiencies.	0.8	\$140	\$112	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Ensured division control deficiencies were added to the deficiency aggregation tracker.	3.9	\$140	\$546	A2
Saimoua	Omar Issam	OIS	Staff	2/23/2007	E&C - Incremental time meeting with J. Brooks, M. , G. Halleck and M. Kearns to discuss the amortization of special tools due to deficiencies in controls.	2.9	\$220	\$638	A2
Simpson	Jamie	JS	Senior Manager	2/23/2007	Discussion with A. Ranney regarding pension reconciliations of census data.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	2/23/2007	Review of Corporate deficiency list.	0.4	\$470	\$188	A2
Boehm	Michael J.	MJB	Manager	2/24/2007	Completed documentation of tooling remediation testing substantive workpapers for E&S.	1.1	\$330	\$363	A2
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Packard - Review reconciliation of investment in Promotora and related accounting matters (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.8	\$575	\$460	A2
Krabill	Aaron J.	AJK	Senior Manager	2/24/2007	Review of final E&S tooling remediation workpapers.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Finalize audit and conclusions on the Promotora joint venture. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	4.4	\$330	\$1,452	A2
Miller	Nicholas S.	NSM	Manager	2/24/2007	Packard - Time spent walking K. Asher through Packard inventory files as a result of the material weakness.	0.7	\$330	\$231	A2
Ranney	Amber C.	ACR	Senior	2/24/2007	Writing a memo to document our testing procedures over the Pension, OPEB and SERP participant data.	4.3	\$275	\$1,183	A2
Henning	Jeffrey M.	JMH	Partner	2/25/2007	Packard - Review reconciliation of investment in Promotora and related accounting matters (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.6	\$575	\$345	A2
Marold	Erick W.	EWM	Senior	2/25/2007	E&S - Updated accounts payable audit work based on revised documentation received from the division related to lag analysis remediation.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of pension participant data testing memo summarizing procedures performed as a result of the material weakness.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/26/2007	Completed documentation of tooling remediation testing substantive workpapers for E&S.	1.2	\$330	\$396	A2
Craig	Tashawna N.	TNC	Staff	2/26/2007	Prepared Summary of Control Deficiencies binder for J. Henning	1.4	\$140	\$196	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Packard - Review of Promotora JV investment reconciliation (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.4	\$575	\$230	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Review of final material weakness remediation memorandum from Company	1.2	\$575	\$690	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Reconcile SOCD with management's version.	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Draft summary memorandum regarding control deficiency evaluation	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2007	Review Company prepared summary of control deficiencies for completeness and assessment of aggregation model	2.5	\$575	\$1,438	A2
Horner	Kevin John	KJH	Staff	2/26/2007	Packard: meeting with M. Hatzfeld to walk him through cost of sales relief journals for our inventory rollforward testing. (expanded review required due to lack of sufficient U.S. GAAP to local GAAP reconciliation).	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	2/26/2007	Corporate: helped J. Nicol with the sorting of the final control deficiency tracker.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Met with A. Krabill regarding deficiency testing.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Correspondence with M. Fawcett regarding control deficiencies.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Documented deficiency testing.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Traced and agreed deficiencies from divisional deficiency listings to the deficiency aggregation tracker.	2.2	\$140	\$308	A2
Nicol	Jeremy M.	JMN	Staff	2/26/2007	Searched for international deficiencies within the deficiency aggregation tracker.	3.5	\$140	\$490	A2
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review material weakness conclusions and related memos	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of participant data testing memo summarizing testing performed as a result of material weakness.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of reconciliation of census data from Fidelity to Watson Wyatt.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	2/27/2007	Review of the summary of control deficiencies	2.1	\$770	\$1,617	A2
Henning	Jeffrey M.	JMH	Partner	2/27/2007	Review of SOCD and Summarization	2.2	\$575	\$1,265	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Edited and adjusted control deficiency memorandum.	2.9	\$140	\$406	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Met with A. Krabill regarding control deficiencies.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Met with M. Fawcett regarding control deficiencies.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	2/27/2007	Edited deficiency tracker.	1.7	\$140	\$238	A2
Sheckell	Steven F.	SFS	Partner	2/27/2007	Review material weakness conclusions and related memos	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	2/27/2007	Review of participant data testing exceptions and documentation.	1.8	\$470	\$846	A2
A2 Financial Remediation Project Total:						459.1		\$163,692	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	2/3/2007	Reviewed Management's remediation testing for SAP and validated that all open deficiencies reconciled to 2006 open deficiency listing.	3.8	\$330	\$1,254	A2
Pacella	Shannon M.	SMP	Manager	2/3/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	3.9	\$330	\$1,287	A2
Cash	Kevin L.	KLC	Partner	2/5/2007	Conference call with J. Piazza and M. Harris , S. Pacella and A. Tanner re ITGC update discussions and evaluation of deficiencies	2.1	\$575	\$1,208	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Discussion with K. Cash to discuss status of SAP substantive procedures and impact to key application controls.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Prepare outline of status of IT SAP substantive procedures for discussion with K. Cash.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Prepare meeting materials for meeting with SOX PMO to discuss IT deficiency remediation status and management's assessment process.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Attend meeting with J. Piazza, M. Harris, B. Garvey, A. Tanner, and K. Cash to discuss IT remediation status and feedback on management's assessment.	1.7	\$330	\$561	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Provide feedback to M. Stille to assist in concluding remediation testing.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/5/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	3.3	\$250	\$825	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Meeting with S. Pacella to discuss open deficiencies	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Meeting with J. Piazza, M. Harris. D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Huffman	Derek T.	DTH	Senior	2/6/2007	Re-testing required due to deficiencies found in initial testing	3.6	\$275	\$990	A2
Pacella	Shannon M.	SMP	Manager	2/6/2007	Discuss with M. Stille issues with remediation testing.	3.7	\$330	\$1,221	A2
Pacella	Shannon M.	SMP	Manager	2/6/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	3.8	\$330	\$1,254	A2
Stille	Mark Jacob	MJS	Staff	2/6/2007	Discussion with S. Pacella to understand SAP/Workstream interface.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Staff	2/6/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	3.6	\$250	\$900	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Meeting with A. Bianco to discuss SAP 2007 role re-design process.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Meeting with C. Fenton (E&S), E. Marold and M. Stille to discuss SAP/Workstream interface.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	SOD meeting with A. Bianco and J. Simpson to discuss compensating control reliance.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Discuss with M. Stille issues with remediation testing.	1.2	\$330	\$396	A2
Pacella	Shannon M.	SMP	Manager	2/7/2007	Reviewed listing of Management's listing of open deficiencies to identify gaps.	2.3	\$330	\$759	A2
Huffman	Derek T.	DTH	Senior	2/8/2007	Re-testing required due to deficiencies found in initial testing.	3.4	\$275	\$935	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Meet with D. Huffman to discuss status of SAP remediation testing and final conclusion on deficiencies.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Discuss with M. Stille issues with remediation testing.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Final review and consolidation of E&Y identified deficiencies.	2.8	\$330	\$924	A2
Simpson	Jamie	JS	Senior Manager	2/8/2007	Discussion with S. Pacella and L. Schwandt regarding CCID substantive testing.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/8/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	5.5	\$250	\$1,375	A2
Stille	Mark Jacob	MJS	Staff	2/8/2007	Updating of SOCD to include additional Workstream and GM issues identified.	1.2	\$250	\$300	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Meet with D. Huffman to discuss status of SAP remediation testing and final conclusion on deficiencies.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Discuss with M. Stille issues with remediation testing.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Reviewed CCID conflicts identified with the corresponding compensating controls mapping for completion of CCID substantive procedures.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	2/9/2007	Final review and consolidation of E&Y deficiencies for IT.	3.5	\$330	\$1,155	A2
Stille	Mark Jacob	MJS	Staff	2/9/2007	Documentation and testing of Workstream processes (DITGC, test templates, observation listing).	2.3	\$250	\$575	A2
Stille	Mark Jacob	MJS	Staff	2/9/2007	Updating of SOCD to include additional Workstream and GM issues identified.	1.3	\$250	\$325	A2
Tanner	Andrew J.	AJT	Senior Manager	2/9/2007	Meeting with S. Pacella to discuss open deficiencies	0.6	\$520	\$312	A2
Pacella	Shannon M.	SMP	Manager	2/10/2007	Reviewed Management's final consolidation of deficiencies to provide feedback on status (open, closed, in process).	2.1	\$330	\$693	A2
Huffman	Derek T.	DTH	Senior	2/12/2007	Follow-up testing of items required due to deficiencies found in initial SAP testing.	2.9	\$275	\$798	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Prepared meeting materials for status update with the IT SOX PMO to discuss management's assessment and final deficiency status.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Attend IT SOX Update meeting with J. Piazza, M. Harris, K. Cash and A. Tanner to discuss management's assessment and final deficiency status.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	3.1	\$330	\$1,023	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	2/12/2007	Documentation of interface walkthrough for SAP and Workstream.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Staff	2/12/2007	Documentation and completion of DITGC and walkthroughs for Workstream application.	3.4	\$250	\$850	A2
Stille	Mark Jacob	MJS	Staff	2/12/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	3.8	\$250	\$950	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with S. Pacella and K. Cash to discuss management assessment and deficiency evaluation	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	2/13/2007	Call with T. Ellis to discuss status on Packard remediation testing and final workpaper preparation.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/13/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	7.2	\$330	\$2,376	A2
Simpson	Jamie	JS	Senior Manager	2/13/2007	Discussion with S. Pacella regarding SAP HR deficiencies and internal audit report on HR findings.	0.4	\$470	\$188	A2
Stille	Mark Jacob	MJS	Staff	2/13/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	1.1	\$250	\$275	A2
Stille	Mark Jacob	MJS	Staff	2/13/2007	Documentation of interface walkthrough for SAP and Workstream.	5.3	\$250	\$1,325	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Meet with J. Simpson to perform substantive testing for the CCID issue.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Assisted management in preparing a consolidated listing (E&Y and Mgmt) of open deficiencies to be used in management's final assessment.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Call with T. Ellis to discuss status on Packard remediation testing and final workpaper preparation.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Work with M. Stille to address questions with documentation to support remediation testing.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	2/14/2007	Review remediation workpapers for Packard	1.2	\$330	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/14/2007	Review Packard substantive testing procedures for the issues identified - programmer access to production.	1.4	\$330	\$462	A2
Simpson	Jamie	JS	Senior Manager	2/14/2007	Meeting with S. Pacella regarding CCID substantive testing results and documentation.	1.6	\$470	\$752	A2
Pacella	Shannon M.	SMP	Manager	2/15/2007	Meeting with A. Bianco and J. Simpson to discuss Management's status with SOD testing.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/15/2007	Work with M. Stille to address questions with documentation to support remediation testing.	1.1	\$330	\$363	A2
Simpson	Jamie	JS	Senior Manager	2/15/2007	Conf. call with A. Bianco and S. Pacella to discuss segregation of duties testing status.	0.5	\$470	\$235	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Prepare audit workprogram to test SOD controls	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Meeting with J. Simpson to discuss E&Y remediation testing of the SOD controls.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Work with M. Stille to address questions with documentation to support remediation testing.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/16/2007	Meeting with M. Harris to discuss Management's assessment of open deficiencies.	2.4	\$330	\$792	A2
Stille	Mark Jacob	MJS	Staff	2/16/2007	Updating of SOCD to include additional deficiencies for Workstream.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Staff	2/16/2007	Completion and documentation of testing for Workstream application (change control, access administration, IT operations).	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	2/17/2007	Prepare IT ineffectiveness conclusion memo to explain procedures performed.	3.6	\$330	\$1,188	A2
Pacella	Shannon M.	SMP	Manager	2/18/2007	Prepare IT ineffectiveness conclusion memo to explain procedures performed.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	2/18/2007	Prepare SAP Memo to document deficiencies and our audit response to address them.	2.4	\$330	\$792	A2
Cash	Kevin L.	KLC	Partner	2/19/2007	Conference call re final disposition of ITGC issues and evaluation with J. Piazza and M Harris	1.6	\$575	\$920	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Prepare memorandum to document additional procedures performed due to ITGC ineffectiveness to support 2006 audit procedures for inclusion in the workpaper file.	2.0	\$330	\$660	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Review remediation testing	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/19/2007	Attend meeting with IT SOX PMO to discuss deficiency aggregation and management's assessment. Attendees: J. Piazza, M. Harris, A. Tanner, K. Cash, and PwC.	1.3	\$330	\$429	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with S. Pacella to discuss management assessment and deficiency evaluation	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	2/20/2007	Review remediation testing	2.9	\$330	\$957	A2
Tanner	Andrew J.	AJT	Senior Manager	2/20/2007	Updates to IT Conclusion memo regarding deficiencies and substantive procedures performed.	0.7	\$520	\$364	A2
Cash	Kevin L.	KLC	Partner	2/21/2007	Review of TSRS summary memo, Ineffectiveness memo	1.9	\$575	\$1,093	A2
Pacella	Shannon M.	SMP	Manager	2/21/2007	Review remediation testing	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	2/22/2007	Review of TSRS summary memo, Ineffectiveness memo	0.7	\$575	\$403	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD sample selection	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	Deficiencies consolidation in to E&Y format	0.9	\$140	\$126	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD user testing	1.9	\$140	\$266	A2
Ciungu	Roxana M.	RMC	Staff	2/22/2007	SOD access review testing	2.3	\$140	\$322	A2
Huffman	Derek T.	DTH	Senior	2/22/2007	Extract and testing of system changes for SAP PHR due to exceptions found in testing.	2.7	\$275	\$743	A2
Huffman	Derek T.	DTH	Senior	2/22/2007	Extract and testing of system changes for SAP PN1 due to exceptions found in testing.	3.8	\$275	\$1,045	A2
Pacella	Shannon M.	SMP	Manager	2/22/2007	Review remediation testing	2.0	\$330	\$660	A2
Cash	Kevin L.	KLC	Partner	2/23/2007	Review of TSRS summary memo, Ineffectiveness memo	0.4	\$575	\$230	A2
Ciungu	Roxana M.	RMC	Staff	2/23/2007	Deficiencies consolidation in to E&Y format	3.7	\$140	\$518	A2
Fitzpatrick	Michael J.	MJF	Partner	2/23/2007	Review of IT Ineffectiveness memo	1.1	\$825	\$908	A2
Pacella	Shannon M.	SMP	Manager	2/23/2007	Prepare IT Ineffectiveness Memo in response to all IT deficiencies and impact to our financial statement audit.	3.8	\$330	\$1,254	A2
Asher	Kevin F.	KFA	Partner	2/24/2007	Review of the TSRS conclusion memo regarding control deficiencies in IT and substantive testing performed.	1.1	\$770	\$847	A2
Cash	Kevin L.	KLC	Partner	2/24/2007	Teleconference with D. Noonan, S. Sheckell, S. Pacella, and J. Simpson re Ineffective ITGC memo and PPD evaluation	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	2/24/2007	Review of IT Ineffectiveness memo and audit response	1.4	\$575	\$805	A2
Noonan	David R.	DRN	Senior Manager	2/24/2007	Review of IT ineffectiveness general control memo.	1.5	\$470	\$705	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Meeting with J. Simpson, S. Sheckell, K. Cash and D. Noonan to discuss memo to document our response to the ITGC ineffectiveness.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Create IT Effectiveness Memo to document our audit response to the ITGC ineffective conclusion for SAP, Workstream, eTBR and Packard.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	2/24/2007	Document audit response to ITGC ineffective controls in a memo for inclusion into the workpaper files.	3.5	\$330	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	2/24/2007	Conf. call with S. Pacella, S. Sheckell, D. Noonan and K. Cash regarding IT ineffectiveness memo.	0.7	\$470	\$329	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Discussion with K. Cash to discuss his feedback on IT ineffectiveness memo.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Make changes to IT Ineffectiveness memo based on feedback from D. Noonan, K. Cash and S. Sheckell.	2.4	\$330	\$792	A2
Pacella	Shannon M.	SMP	Manager	2/25/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	3.2	\$330	\$1,056	A2
Simpson	Jamie	JS	Senior Manager	2/25/2007	Review of IT ineffectiveness consultation memo.	0.6	\$470	\$282	A2
Pacella	Shannon M.	SMP	Manager	2/26/2007	Consolidation of deficiencies to be incorporated in final workpaper file for IT.	3.2	\$330	\$1,056	A2
Pacella	Shannon M.	SMP	Manager	2/26/2007	Create IT Effectiveness Memo to document our audit response to the ITGC ineffective conclusion for SAP, Workstream, eTBR and Packard.	3.2	\$330	\$1,056	A2
Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Updates to testing templates, SRM and IT effectiveness memo.	1.4	\$520	\$728	A2
Cash	Kevin L.	KLC	Partner	2/27/2007	Review of SOCD's - financial and IT	2.4	\$575	\$1,380	A2
Pacella	Shannon M.	SMP	Manager	2/27/2007	Consolidation of deficiencies to be incorporated in final workpaper file for IT.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	2/27/2007	Document audit response to ITGC ineffective controls in a memo for inclusion into the workpaper files.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/27/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	2/28/2007	Develop SAP Memo to document audit response to SAP Ineffective and impact on application control reliance.	1.6	\$330	\$528	A2
Pacella	Shannon M.	SMP	Manager	2/28/2007	Consolidation of deficiencies to be incorporated in final workpaper file for IT.	3.4	\$330	\$1,122	A2
A2 IT Remediation Project Total:						204.5		\$68,249	
S-1 Registration Statement									
Sheckell	Steven F.	SFS	Partner	2/13/2007	Prepare D&T representation letters for S1	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	2/16/2007	Review initial draft of Form S-1	0.7	\$575	\$403	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Research and Preparation of the experts section for use in the Form S-1	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Research and Preparation of the consent for inclusion in the Form S-1 Registration Statement	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of the Form S-1 related to the Rights Registration	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	2/20/2007	Technical review of the Company registration statement on Form S-1	3.6	\$770	\$2,772	A2
Asher	Kevin F.	KFA	Partner	2/22/2007	Technical review of the Form S-1 related to the Rights Registration	1.3	\$770	\$1,001	A2
Simpson	Jamie	JS	Senior Manager	2/22/2007	Preparation of transmittal letter for S-1 consent.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	2/24/2007	Review of the summary of the international SRM's	1.2	\$770	\$924	A2
Asher	Kevin F.	KFA	Partner	2/24/2007	Technical review of the revisions to the Form S-1 registration statement	2.2	\$770	\$1,694	A2
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of changes to the registration statement Form S 1	2.6	\$770	\$2,002	A2
Fitzpatrick	Michael J.	MJF	Partner	2/28/2007	Review of S-1 and related workpapers	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	2/28/2007	Perform post report review procedures for S-1 consent	1.5	\$575	\$863	A2
Asher	Kevin F.	KFA	Partner	3/1/2007	Review of S-1 version 2/28 and related updated timeline	1.8	\$770	\$1,386	A2
Sheckell	Steven F.	SFS	Partner	3/1/2007	Perform post report review procedures for S-1 consent	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	3/2/2007	Perform post report review procedures for S-1 consent	1.1	\$575	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 S-1 Registration Statement Project Total:						25.3		\$18,498	
Saginaw Carve-Out Audit									
Chamarro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussion with M. Hatzfeld regarding additional specific inventory procedures that need to be performed. Excess time incurred due to reduced scope for carve-out.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussion with J. Henning and M. Hatzfeld regarding inventory procedures that need to be performed during year end testing as a result of interim conclusions. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/16/2007	Steering-Discussed with D. Huston inventory items requested and status of requested items. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/16/2007	Steering-Travel time roundtrip from Lake Orion to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/16/2007	Steering-Obtained and reviewed inventory and inventory documents requested items from D. Huston for completeness. Excess time incurred due to reduced scope for carve-out.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	1/17/2007	Steering-Began testing Inventory variance capitalizations to satisfy year audit procedures. Excess time incurred due to reduced scope for carve-out.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/17/2007	Steering-Travel time roundtrip to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/17/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	4.3	\$220	\$946	A2
Chamarro	Destiny D.	DDC	Staff	1/18/2007	Steering-Discussion with G. Imberger regarding the transfer of Accounts Receivable to DPSS and the ramifications of transfer. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	1/18/2007	Steering-Update Excess and Obsolete reserve workpapers based on discussion with D. Huston. Excess time incurred due to reduced scope for carve-out.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/18/2007	Steering-Meeting with D. Huston to discuss % used for calculation of non productive inventory for Excess and Obsolete reserve. Excess time incurred due to reduced scope for carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	1/18/2007	Steering-Travel time roundtrip to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/18/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	4.4	\$220	\$968	A2
Chamarro	Destiny D.	DDC	Staff	1/19/2007	Steering-Discussion with D. Huston regarding open items with Lower Cost or Market Reserve and Excess and Obsolete Reserve. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/19/2007	Steering-Status update meeting with M. Hatzfeld and G. Imberger to discuss inventory issues. Excess time incurred due to reduced scope for carve-out.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/19/2007	Steering-Travel time roundtrip from Lake Orion to Saginaw to perform year end audit procedures. Excess time incurred due to reduced scope for carve-out.	1.2	*\$110	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/19/2007	Steering-Performed audit procedures for inventory reserve accounts. Excess time incurred due to reduced scope for carve-out.	3.1	\$220	\$682	A2
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Discussion with K. Tau regarding test of controls.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on review notes relating to accounts receivable.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on warranty reserve to satisfy audit program. (additional work due to carve out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Completed miscellaneous review notes for inventory.	1.3	\$220	\$286	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Worked on the Test of Control Summary incorporating E&Y's dual purpose testing. (additional work due to carve out)	1.7	\$220	\$374	A2
Chamarro	Destiny D.	DDC	Staff	2/3/2007	Steering-Finalized raw material price testing to satisfy audit program. (additional work due to carve out)	2.6	\$220	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/3/2007	Review of KPMG CJV agenda for 2/5/07 meeting with J. Perkins, P. Kahn and G. Imberger to discuss audit scope related to corporate allocations to be included in Saginaw carve-out financial statements.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	2/3/2007	Discuss approach to corporate allocations and CJV's relative to carve out audit of Steering division	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	2/3/2007	International Steering carve-out fee allocations.	0.4	\$470	\$188	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Finishing documentation on intercompany.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Update PBC list.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Follow-up on open items and finishing documentation on accrued payables.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Discussing questions from D. Chamarro.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on NPI price testing.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/3/2007	Additional audit work due to carve-out: Finish tooling testing and documentation.	2.4	\$275	\$660	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Develop work program for carve-out audit.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Preparation of overall analytical review for Steering.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/4/2007	Additional worksteps performed - documentation on non productive inventories.	3.1	\$470	\$1,457	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Discussed the procedures to performed relating to Work In Process inventory with D. Huston. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Meeting with M. Boehm to discuss Tooling testing. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Performed year end audit procedures relating to credits and debits issued in December and January. (Additional work due to Carve out)	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Finished Control Summary relating to SOX. (Additional work due to Carve out)	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Finished Accrued Liabilities year end testing.	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Discussed the procedures to perform relating to Work In Process inventory with G. Imberger. (Additional work due to Carve out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	2/5/2007	Steering-Completed review notes relating to accounts Receivable, Accounts Receivable Reserve, Inventory and Inventory Reserve.	4.6	\$220	\$1,012	A2
Henning	Jeffrey M.	JMH	Partner	2/5/2007	Review of planned scope of work relative to corporate level accounts and consolidating entries that are allocated to Saginaw carve out financial statements	1.4	\$575	\$805	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Preparation for discussion with KPMG regarding their procedures for compiling the data necessary for the carve out.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Discussion with KPMG regarding their procedures for compiling the data necessary for the carve out.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Review of work performed by E&Y Audit team.	2.6	\$470	\$1,222	A2
Imberger	Guido	GI	Senior Manager	2/5/2007	Update Q3 workpapers due to year end audit procedures.	4.7	\$470	\$2,209	A2
Krabill	Aaron J.	AJK	Senior Manager	2/5/2007	International Steering carve-out fee allocations.	0.6	\$470	\$282	A2
Tau	King-Sze	KST	Senior	2/5/2007	Additional audit work due to carve-out: Call with P. O'Bee on fixed assets and tooling open items.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussion with D. Chamorro on PwC testing intercompany profit elimination control.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Finishing documentation on intercompany in-transit.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussion with G. Imberger on reconciling depreciation expense to DGL.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Finishing documentation on intercompany.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussion with L. Irrer and G. Imberger on obtaining DGL and Hyperion reconciliation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussion with R. Marcola and G. Imberger separately on warranty reserve.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Working on JE testing with. D. Chamorro.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussing questions with D. Chamorro.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Team Status Update.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Working on Q3 and Q4 SOPAs.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Discussion with PwC on testing intercompany profit elimination control.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Finishing documentation on accrued payables.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Working on JE testing for Q4.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/5/2007	Additional audit work due to carve-out: Finish tooling testing and documentation.	1.2	\$275	\$330	A2
Chamorro	Destiny D.	DDC	Staff	2/6/2007	Steering-Reviewed Consigned inventory documents provided by Steering for completeness. (Additional work due to Carve out)	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Discussed with K. Tau how to incorporate Quarter 3 SOPA into interim workpapers. (Additional work due to Carve out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Incorporated year end audit workpapers into the Quarter 4 SAS 100 files. (Additional work due to Carve out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-completed year end audit procedures relating to intercompany profit elimination. (Additional work due to Carve out)	1.7	\$220	\$374	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Incorporated subsequent Quarter 3 SOPA into interim work papers. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Performed journal entry testing for Q4 SAS 100. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	2/6/2007	Steering-Performed year end audit work relating to Non productive inventory testing. (Additional work due to Carve out)	2.3	\$220	\$506	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Prepare fee overview for international work to be performed for carve out audit.	0.2	\$470	\$94	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Update pbc list for carve-out	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with B. Read (PwC) regarding potential control issues	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Preparation for discussion with J. Henning regarding Production vs. Sales adjustment.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with PwC regarding the NPI usage testing and other test of critical reports at Saginaw.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Discussion with G. Allen and B. Valentine regarding warranty tracker with GM	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Preparation of other documents for partner discussion.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Review of Steering Division internal accounting memos	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/6/2007	Update SRM due to SOPA's posted by Saginaw Division.	2.1	\$470	\$987	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/6/2007	Saginaw: Review of revenue and expense testing..	2.3	\$470	\$1,081	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussing questions with D. Chamarro.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussing with D. Chamarro on Q3 and Q4 E&O SOPA.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Team Status Update.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussing with D. Chamarro on JE testing and documentation.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on tying substantive year-end audit workpaper to Q4 management presentation.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Update PBC list.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with G. Imberger on OAR analytics open steps.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with G. Imberger on open items/areas.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Reviewing the SOPA's list from Corporate.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Discussion with G. Imberger regarding the SOPA's list from Corporate.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/6/2007	Additional audit work due to carve-out: Working on JE testing for Q4.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with B. Prueter to discuss outstanding open on the Client Assistance Listing. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with P. O'Bee to discuss tying depreciation and amortization to the income statement accounts. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/7/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with L. Irrer to discuss proof of claim reconciliation process. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering- Discussion with G. Imberger to discuss progress and results of Work in Progress testing. (Additional work due to Carve out)	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering- Updated the Third Quarter Summary Review memorandum and the 3rd Quarter Summary Review memorandum addendum. (Additional work due to Carve out)	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering-Reviewed Consigned inventory documents provided by Steering for completeness. (Additional work due to Carve out)	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering-Incorporated year end audit workpapers into the Q4 SAS 100 files. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	2/7/2007	Steering- Complete audit procedures relating to Work in Process inventory balance. (Additional work due to Carve out)	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/7/2007	Discussion with J. Perkins and P. Kahn to provide E&Y comments relative to the proposed CJV and corporate-held account balance pushdowns.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Discussion with J. Henning regarding Production vs. Sales adjustments at Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Call with Steering regarding balances to push down to Steering financials.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Review of work performed regarding WIP testing at Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Update workpapers due to late time adjustments made by the Company.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Review of income statement workpapers.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/7/2007	Overall analytical review of Revenue and Expense accounts.	3.1	\$470	\$1,457	A2
Tau	King-Sze	KST	Senior	2/7/2007	Additional audit work due to carve-out: Discussion with K. Horner on JE's booked by Corporate.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Update PBC list.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Discussing questions with D. Chamorro.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Review service parts PO terms and conditions.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Team Status Update.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Discussion with D. Chamorro on documentation WIP testing.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Preparing NPI price testing and count differences questions to S. Lubben.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Discussion with G. Imberger and D. Chamorro on WIP testing and WIP adjustment.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Review emails communication between G. Imberger and client on Balance Sheet and Income Statement analysis.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/7/2007	Additional audit work due to carve-out: Working on JE testing for Q4.	4.4	\$275	\$1,210	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering-Discussed with K. Tau retroactive price adjustment issue. (Additional work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering- Completed review notes relating to accruals. (Additional work due to Carve out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering-Incorporated year end audit workpapers into the Q4 SAS 100 files. (Additional work due to Carve out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering-Wrapped up open items relating to Accounts Receivable and Inventory. (Additional work due to Carve Out)	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering-Prepared Proof of Claims Reconciliation memo. (Additional work due to Carve Out)	1.7	\$220	\$374	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering- Discussion with M. Yaska and D. Huston to discuss consigned inventory testing and the required documents. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	2/8/2007	Steering- Prepared conclusion statements for all accounts for year end audit procedures. (Additional work due to Carve out)	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Conference call with J. Perkins and S. Daniels to discuss status of carve-out audit. In particular, discussion of Company conclusions related to Pension, OPEB and post-employment benefit obligation presentation in carve-out financials.	1.5	\$470	\$705	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2007	Discussion with J. Perkins and P. Kahn to provide E&Y comments relative to the proposed CJV and corporate-held account balance pushdowns.	1.5	\$470	\$705	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on NPI price testing.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Update PBC list.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Communication between L. Bourassa and B. Prueter on service parts PO terms and conditions.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on AR year-end workpapers.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Discussion with D. Chamarro on documentation WIP testing.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Working on JE testing for Q4.	2.4	\$275	\$660	A2
Tau	King-Sze	KST	Senior	2/8/2007	Additional audit work due to carve-out: Review year-end workpapers.	3.6	\$275	\$990	A2
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Steering-Finished documenting Inventory reconciliations. (Additional work due to Carve Out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Steering-Team update meeting with G. Imberger and K. Tau to discuss team status.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Steering-Discussed with G. Imberger Inventory workpapers. (Additional work due to Carve Out)	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Steering-Performed procedures relating to consigned inventory. (Additional work due to Carve Out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Steering-Wrapped up open items relating to Accounts Receivable and Inventory. (Additional work due to Carve Out)	1.4	\$220	\$308	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Meeting with J Perkins, P Kahn, G Imberger to discuss significant CJV's and Corporate held balances to be considered for inclusion in Saginaw carve-out financial statements.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Post KPMG/client meeting to discuss significant CJV's and Corporate held balances - debrief with J Henning to discuss significant preliminary conclusions on audit approach reached.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/9/2007	Discussion with J. Perkins relative to carve-out financial statement scoping.	3.3	\$470	\$1,551	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Saginaw: process warranty tracker with GM.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Review workpaper for consignment inventory.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Discuss status of pbc with Division and ask for open item support.	1.8	\$470	\$846	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Review status of the work for discussion with J. Perkins.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/9/2007	Review workpapers for WIP testing.	2.9	\$470	\$1,363	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Discussion with A. Ranney on Q3 and Q4 SOPA list.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Update PBC list.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Discussion with G. Imberger on NPI price testing results.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Discussion with B. Preuter, P. O'Bee and G. Imberger on open items..	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Discussion with G. Imberger on AR price adjustments.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Discussion with G. Imberger on reconciling DGL to Hyperion.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Review year-end workpapers.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	2/9/2007	Additional audit work due to carve-out: Team Status Update.	1.9	\$275	\$523	A2
Chamarro	Destiny D.	DDC	Staff	2/10/2007	Steering-Walked G. Imberger and J. Henning through Work in Progress testing. (Additional work due to Carve out).	2.6	\$220	\$572	A2
Henning	Jeffrey M.	JMH	Partner	2/10/2007	Review inventory work NPI and WIP testing results	2.4	\$575	\$1,380	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Review work in progress workpapers	2.4	\$470	\$1,128	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Review non-productive inventory workpapers	2.7	\$470	\$1,269	A2
Imberger	Guido	GI	Senior Manager	2/10/2007	Prepare a new schedule of non-productive inventory based on J. Henning's request from data provided.	3.1	\$470	\$1,457	A2
Tau	King-Sze	KST	Senior	2/10/2007	Additional work due to carve out audit: Meeting with J. Henning's, G. Imberger and D. Chamarro on WIP adjustments.	1.3	\$275	\$358	A2
Tau	King-Sze	KST	Senior	2/10/2007	Additional work due to carve out audit: Reviewing workpapers.	2.9	\$275	\$798	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with V. Zolinski the difference between move order points and pay points within the inventory system. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with S. Hatch the items required for the Work in Progress inventory reconciliation. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Discussed with L. Irrer the reconciliation between the 3rd party non productive inventory to Steering's system balance. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Walked G. Imberger through Liabilities Subject to Compromise year end workpapers. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed review noted for the Liabilities Subject to Compromise. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Documented the Work in Progress Reconciliation. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed audit procedures relating the 3rd party confirmation of non productive inventory. (Additional work due to Carve out).	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Completed review notes relating to Inventory (Additional work due to Carve out).	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	2/12/2007	Steering-Documented the reconciliation between the 3rd party nonproductive inventory confirmation and Steering's balance. (Additional work due to Carve out).	1.4	\$220	\$308	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Review of AP difference HSS confirmation and DGL Balance.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Analytical procedures in NPI (search for 0\$ value).	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Prepare and provide status of the audit to J. Perkins	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with P. O'Bee related to open questions in fixed assets and Tooling.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with R. Marcola regarding fluctuations in the DGL Income Statement.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Discussion with A. Gielda regarding Production versus Sales adjustment in Income Statement and document.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/12/2007	Prepare open item list to be distributed to CAO.	2.3	\$470	\$1,081	A2
Tau	King-Sze	KST	Senior	2/12/2007	Additional work due to carve out audit: Updating PBC list.	0.2	\$275	\$55	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with D. Chamarro on LCM reserve reasonableness testing.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on impairment rollforward.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing Q1 workpaper for warranty supporting documentation.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Team status update.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on PBC list in regards to tooling.	0.7	\$275	\$193	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Discussion with G. Imberger on 15 key controls.	0.4	\$275	\$110	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Review 15 key controls.	0.3	\$275	\$83	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Updating the final test of control summary.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing NPI price testing workpapers.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Working on tooling aging testing.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	2/12/2007	Additional work due to carve out audit: Reviewing workpapers.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Completed review noted for the Liabilities Subject to Compromise. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the results of the L. Irrer meeting regarding Buena Vista tax memo. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with L. Irrer, the Buena Vista tax memo. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Completed review notes relating to Equity. (Additional work due to Carve out).	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with D. Huston the Inventory Variance Capitalization Calculation and documented the results of the meeting. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Discussed with G. Imberger and K. Tau inventory variance capitalization calculation. (Additional work due to Carve out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the Book to Physical adjustment that was the results of Steering's Annual Physical Inventory. (Additional work due to Carve out).	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Documented the Quarter 4 Overall Analytic Review. (Additional work due to Carve out).	1.9	\$220	\$418	A2
Chamarro	Destiny D.	DDC	Staff	2/13/2007	Steering-Performed maintenance on the electronic storage file of the audit worksteps. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Follow-up on price differences in Non productive inventory price test with S. Lubben	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Non-productive inventory: obtain an understanding about expenses for NPI and their relationship to NPI Balance.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Review inventory capitalization calculation in inventory (walk through and accounts)	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Review of internal audit report on purchasing in Saginaw	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Prepare a list of items to follow-up for carve out .	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/13/2007	Prepare Overall analytical review on Income statement DGL level.	2.1	\$470	\$987	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on impairment rollforward.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Team status update.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with S. Lubben and G. Imberger on NPI report with zero costs and price testing.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Working on impairment rollforward documentation.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with D. Chamarro on review notes.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on tooling and fixed assets amortization.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger and D. Chamarro on variance capitalization.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger, P. O'Bee and J. Town on tooling and fixed assets amortization.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Reviewing workpapers.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Updating the final test of control summary with D. Chamarro and G. Imberger.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion regarding the final test of control summary with D. Chamarro and G. Imberger.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Working on NPI print screens for price testing.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/13/2007	Additional work due to carve out audit: Discussion with G. Imberger on NPI print screens for price testing.	0.7	\$275	\$193	A2
Chamarro	Destiny D.	DDC	Staff	2/14/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/14/2007	Steering-resolved conflicts with the electronic data file of the engagement. (Additional work due to Carve out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/14/2007	Steering-Compiled workpapers for Commitments and Contingencies for interim testing. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed intercompany data submitted to Corporate for accuracy. (Additional work due to Carve out).	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Completed the SAS 100 Form U251 for Q4. (Additional work due to Carve out).	1.4	\$220	\$308	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed all review notes from interim and year end to ensure all review notes were completed. (Additional work due to Carve out).	1.6	\$220	\$352	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Documented the Q4 Overall Analytic Review. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	2/14/2007	Steering-Reviewed PwC work performed relating to critical reports. (Additional work due to Carve out).	2.7	\$220	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2007	Review of CJV and corp-held balance approach co-developed by Saginaw finance and KPMG.	4.0	\$470	\$1,880	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of Prepaid expense workpapers	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of fixed asset reconciliation.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Prepare memo on data flow from eSpend to DGL (for non-productive inventory).	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Correspondence with E&Y Italy related to their audit of Italian warranty and restructuring reserve	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review and discuss status of audit with J. Perkins.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Review of accounts receivable workpapers	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/14/2007	Discussion with R. Marcola and K. Mcquire regarding expenses for temporary layoffs and JOB banks.	1.9	\$470	\$893	A2
Tau	King-Sze	KST	Senior	2/14/2007	Additional work due to carve out audit: Updating PBC list.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with G. Imberger and communication with L. Irrer on tooling SOPA.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/14/2007	Additional work due to carve out audit: Team status update.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with G. Imberger on fixed assets disposals setup.	0.8	\$275	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with S. Lubeen and G. Imberger on NPI report with zero costs and price testing.	0.8	\$275	\$220	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Discussion with D. Chamarro on review notes.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Working on and discussion with G. Imberger on depreciation amortization P&L tieout.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	2/14/2007	Additional work due to carve out audit: Reviewing workpapers.	4.1	\$275	\$1,128	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussed with K. Tau the Accounts Receivable rollforward regarding sales. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discusses Accounts Receivable rollforward and Accounts Receivable reconciliation with L. Briggs (Delphi). (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussion with B. Prueter the results of the confirmation of consigned inventory. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Updated the fixed asset memo regarding disposal testing. (Additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Discussed review notes with K. Tau for Accounts Receivable, Accounts Receivable Reserve, Inventory, Inventory reserves and Intercompany accounts. (Additional work due to Carve out).	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Completed review notes relating to Accounts Receivable and Accounts Receivable Reserve. (Additional work due to Carve out).	2.8	\$220	\$616	A2
Chamarro	Destiny D.	DDC	Staff	2/15/2007	Steering-Obtained the Confirmation of Consigned inventory overview and documented the results. (Additional work due to Carve out).	3.4	\$220	\$748	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/15/2007	Conference call with J. Perkins and P. Kahn to discuss status of CJV and corporate-held balances.	2.1	\$470	\$987	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/15/2007	Complete revenue workpaper.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Analytics regarding TLO/JOBS expense at Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Conference call with J. Perkins and KPMG regarding status of preparation of the carve out financials.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/15/2007	Review of workpapers (Investments, AR, commitments and contingencies, liabilities subject to compromise, Accounts Payable).	4.8	\$470	\$2,256	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Clear review notes.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamarro on AR price adjustments.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Team status update.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Working on response from S. Lubben on NPI price testing.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamarro on review notes.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on TLO expense tieout.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on other adjustments P&L tieout.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Reviewing NPI price testing workpapers.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Working depreciation amortization P&L tieout.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with G. Imberger on depreciation amortization P&L tieout.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with D. Chamarro on AR review notes.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Discussion with P. O'Bee and L. Ackett on fixed assets depreciation tieout to income statement.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	2/15/2007	Additional work due to carve out audit: Reviewing workpapers.	3.8	\$275	\$1,045	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Discussed with J. Nichol the procedures performed relating to Payroll testing and documented results. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Team meeting to update M. Hatzfeld with the progress of audit procedures. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Updated memo to discuss testing for Accounts Payable. (Additional work due to Carve out).	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Completed review notes relating to intercompany testing and revenue testing. (Additional work due to Carve out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Reviewed test of control review notes for completeness. (Additional work due to Carve out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Walked G. Imberger through Inventory Reconciliations. (Additional work due to Carve out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Completed review notes relating to Fixed Assets. (Additional work due to Carve out).	1.7	\$220	\$374	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Discussed inventory turnover with K. Tau, D. Huston and B. Kilgore and documented the results of discussion. (Additional work due to Carve out).	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	2/16/2007	Steering-Updated Accounts Receivable Rollforward based upon discussion with L. Briggs. (Additional work due to Carve out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Discussion with B. Krausneck regarding the internal audit report on purchasing at Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Discussion with R. Marcola regarding Trial Balance Adjustments.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Prepare other/misc income/expense analysis.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/16/2007	Review rebill tooling workpapers.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Review of inventory reconciliation.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Detail review of inventory reserve workpapers.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Review fixed assets workpapers..	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/16/2007	Prepare reconciliation from LCM reserve analysis to net loss.	3.1	\$470	\$1,457	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with G. Imberger on NPI price FIFO layers result.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Reviewing workpapers.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Team status update.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with G. Imberger on other adjustments P&L tieout.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with G. Imberger on testing repair and maintenance expenses.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with G. Imberger on depreciation amortization P&L tieout.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with L. Irrer on NP general inquiries.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Documentation on NP general inquiries.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with D. Chamarro on review notes.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with G. Imberger on tooling aging results.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Clear review notes.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Discussion with. P. O'Bee on tooling aging and depreciation tieout.	0.9	\$275	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Finish documentation on tooling.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/16/2007	Additional work due to carve out audit: Working on tooling aging documentation.	1.4	\$275	\$385	A2
Chamarro	Destiny D.	DDC	Staff	2/17/2007	Steering-Discussed inventory issue with G. Imberger. (Additional work due to Carve out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/17/2007	Steering-Completed review noted relating to year end audit work. (Additional work due to Carve out)	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review Test of control workpapers .	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of fixed assets workpapers.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of inventory workpapers.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/17/2007	Review of tooling workpapers.	2.4	\$470	\$1,128	A2
Tau	King-Sze	KST	Senior	2/17/2007	Additional work due to carve-out : Status update with G. Imberger regarding open items.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/17/2007	Additional work due to carve-out : Finishing documentation on FSCP control testing.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/17/2007	Additional work due to carve-out : Clearing review notes.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	2/17/2007	Additional work due to carve-out : Review year-end workpapers.	3.6	\$275	\$990	A2
Imberger	Guido	GI	Senior Manager	2/18/2007	Presentation of significant areas to J. Henning (WIP, Inventory Cap Calc, NPI).	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/18/2007	Review test of control workpapers (fixed assets and cost of sales cycle).	3.9	\$470	\$1,833	A2
Chamarro	Destiny D.	DDC	Staff	2/19/2007	Steering-Discussed inventory issue with G. Imberger. (Additional work due to Carve out)	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	2/19/2007	Steering-Performed maintenance on electronic engagement file. (Additional work due to Carve out)	0.6	\$220	\$132	A2
Imberger	Guido	GI	Senior Manager	2/19/2007	Update status and client assist list to discuss with B. Prueter .	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	2/19/2007	Review Test of controls expenditure cycle.	3.4	\$470	\$1,598	A2
Tau	King-Sze	KST	Senior	2/19/2007	Additional work due to carve-out : Prepare email to G. Imberger regarding questions on workpapers.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/20/2007	Review Local ledger to Hyperion reconciliation .	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Discussion with P. O'Bee regarding Tooling.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Review companies SOPA's (additional changes of Balance sheet) .	1.8	\$470	\$846	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Review workpaper changes due to review notes.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/20/2007	Preparation of overall analytical Review.	2.7	\$470	\$1,269	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with E. Marold on AWS maintenance question and tooling steps questions.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with T. Pope on tying Mexico manufacturing expense to P&L and documenting the result.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Reviewing management TOC steps and documentation	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Clearing review notes.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with G. Imberger and working on tooling SOPA and overstatement of tooling amortization expense documentation.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with G. Imberger on SOX testing documentation.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Discussion with P. O'Bee, B. Prueter, and G. Imberger on fixed assets open areas (mainly on tooling aging proposed adjustment).	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Document cash disbursement process walkthrough.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Review 15 key controls memo.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Status update with G. Imberger and discussion with open items.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	2/20/2007	Additional work due to carve-out : Working on AWS maintenance.	3.1	\$275	\$853	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/21/2007	Steering-Discussed control summary with G. Imberger and K. Tau. (Additional work due to Carve out)	0.8	\$220	\$176	A2
Imberger	Guido	GI	Senior Manager	2/21/2007	Discussion with R. Marcola regarding warranty accrual .	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/21/2007	Review General Journal entry testing .	1.3	\$470	\$611	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Discussion with G. Imberger on open items.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Finish documentation on repair and maintenance expense analysis.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Documentation physical inventory walkthrough.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Discussion with L. Irrer and G. Imberger on repair and maintenance expense related files.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Reviewing and completing TOC worksteps for prepaid expenses and accrued liabilities.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Clearing review notes.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Working on AWS maintenance.	2.6	\$275	\$715	A2
Tau	King-Sze	KST	Senior	2/21/2007	Additional work due to carve-out : Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	2.9	\$275	\$798	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2007	Update meeting with T. Timko, J. Perkins, P. Kahn (KPMG), J. Henning and certain Delphi Corporate accounting staff re CJV financial statement presentation/approach.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	2/22/2007	Meeting with T. Timko, R. Reimink, KPMG, J. Perkins et. al. to review nature and extent of corporate carve out entries.	1.9	\$575	\$1,093	A2
Imberger	Guido	GI	Senior Manager	2/22/2007	Provide guidance on documenting our control procedures.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/22/2007	Meeting with T. Timko, KPMG and corporate team to discuss carve out status.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Working on product line sales analysis.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Discussion with B. Krausaneck on difference between PwC round 2 testing results and summary of control deficiencies tracker.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Clearing review notes on Q4 JE testing.	1.3	\$275	\$358	A2
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Discussion with G. Imberger on status update and questions.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Tying Q4 analytics to Hyperion.	1.6	\$275	\$440	A2
Tau	King-Sze	KST	Senior	2/22/2007	Additional work due to carve-out : Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	2.8	\$275	\$770	A2
Chamarro	Destiny D.	DDC	Staff	2/23/2007	Steering-Obtained and reviewed Tooling workpapers with M. Hatzfeld.	0.4	\$220	\$88	A2
Henning	Jeffrey M.	JMH	Partner	2/23/2007	Review of carve out details re: tooling	2.6	\$575	\$1,495	A2
Imberger	Guido	GI	Senior Manager	2/23/2007	Prepare answers to review notes from J. Henning on Tooling workpapers.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	2/23/2007	Review of Test of Control work papers.	1.1	\$470	\$517	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with G. Imberger on status update and questions.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Updating E&Y controls deficiency tracker and send to Corporate audit team.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Clearing review notes.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Communication with B. Krausaneck and B. Reed on controls.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with G. Imberger on tooling review notes.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with M. Hatzfeld on tooling review notes.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Discussion with J. Henning's on tooling.	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/23/2007	Additional work due to carve-out : Reviewing and completing lose ends on reperformance of management controls testing and working on control summary.	3.9	\$275	\$1,073	A2
Chamorro	Destiny D.	DDC	Staff	2/24/2007	Steering-Compiled workpapers for inventory reserves, accounts receivable reserve and tooling for partner review.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	2/24/2007	Steering-Discussed tooling with K. Tau and M. Hatzfeld	0.9	\$220	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/24/2007	Review select Saginaw audit workpapers at the carve out level	3.5	\$575	\$2,013	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review Tooling workpapers..	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Provide guidance to answer the questions from J. Henning.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review audit workpapers with J. Henning and answer questions.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	2/24/2007	Review of test of control workpaper.	2.4	\$470	\$1,128	A2
Tau	King-Sze	KST	Senior	2/24/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	2.1	\$275	\$578	A2
Tau	King-Sze	KST	Senior	2/24/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	2.1	\$275	\$578	A2
Tau	King-Sze	KST	Senior	2/24/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	2.7	\$275	\$743	A2
Tau	King-Sze	KST	Senior	2/25/2007	Additional work due to carve out: Working on review notes.	2.8	\$275	\$770	A2
Tau	King-Sze	KST	Senior	2/25/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	4.4	\$275	\$1,210	A2
Chamorro	Destiny D.	DDC	Staff	2/26/2007	Reviewed workpapers for proper signoff and ensured that there were paper profiles for all hard copy documents.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	2/26/2007	Discussions with P. O'Bea and J. Perkins regarding audit status and in particular Tooling.	1.3	\$470	\$611	A2
Tau	King-Sze	KST	Senior	2/26/2007	Additional work due to carve out: Discussing with S. Patel on sales classification difference between DGL and Hyperion for Saginaw.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/26/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	1.8	\$275	\$495	A2
Tau	King-Sze	KST	Senior	2/26/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	3.2	\$275	\$880	A2
Tau	King-Sze	KST	Senior	2/26/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	4.3	\$275	\$1,183	A2
Tau	King-Sze	KST	Senior	2/26/2007	Additional work due to carve out: Working on review notes.	6.1	\$275	\$1,678	A2
Chamarro	Destiny D.	DDC	Staff	2/27/2007	Reviewed workpapers for proper signoff and ensured that there were paper profiles for all hard copy documents.	0.6	\$220	\$132	A2
Imberger	Guido	GI	Senior Manager	2/27/2007	Review of workpapers for carveout audit.	1.7	\$470	\$799	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: Discussion with G. Imberger and M. Hatzfeld on review notes and questions.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: Working with M. Hatzfeld to go through AWS files and hardcopy workpapers for archive purpose.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: Reviewing financial statements tieout from DGL to Hyperion and to Corporate consolidated workpapers.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: Working on controls summary and wrapping up all controls related documentation.	2.1	\$275	\$578	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: Working on review notes.	3.8	\$275	\$1,045	A2
Tau	King-Sze	KST	Senior	2/27/2007	Additional work due to carve out: AWS and workpapers maintenance for archive.	5.3	\$275	\$1,458	A2
A2 Saginaw Carve-Out Project Total:						501.0		\$163,642	
* Billed at 1/2 of hourly billing rate									
SAP Pre-Implementation									
Buser	Jay	JB	Manager	2/5/2007	Review weeks activities with H. Clarke and M. Kinzly	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/5/2007	SAP security discussions with S. Pacella, N. Miller, and M. Hatzfield	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	2/5/2007	Conf. call with D. Huffman, S. Pacella, K. Cash, and M. Kinzly on status and requirements for Packard preimplementation review.	0.8	\$330	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/5/2007	Documenting meeting minutes from client status meeting held on 2/2/07 (Packard attendees include J. Riedy, C. Zerull, and R. Heidenreich)	1.0	\$220	\$220	A2
Devitt	Barry J.	BJD	Senior Manager	2/5/2007	Review of Steering committee status reports and meeting minutes.	4.0	\$520	\$2,080	A2
Huffman	Derek T.	DTH	Senior	2/5/2007	Conf. call with J. Buser, S. Pacella, K. Cash, and M. Kinzly on status and requirements for Packard preimplementation review.	1.4	\$275	\$385	A2
Pacella	Shannon M.	SMP	Manager	2/5/2007	Status call with J. Buser, K. Cash, and D. Huffman to discuss status of pre-implementation work at Packard.	0.7	\$330	\$231	A2
Tanner	Andrew J.	AJT	Senior Manager	2/5/2007	Discussions with S. Pacella and J. Buser regarding the approach to test SAP application security	0.5	\$520	\$260	A2
Buser	Jay	JB	Manager	2/6/2007	Call with B. Devitt to discuss Prog gov work	0.4	\$330	\$132	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Call with J. Buser to discuss Prog gov work	0.4	\$520	\$208	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Review Steering committee status reports and meeting minutes related to program governance and project management (provided by R. Heidenreich).	2.2	\$520	\$1,144	A2
Devitt	Barry J.	BJD	Senior Manager	2/6/2007	Prepare initial findings/observations related to review of Steering committee status reports and meeting minutes related to program governance and project management (provided by R. Heidenreich).	1.9	\$520	\$988	A2
Buser	Jay	JB	Manager	2/7/2007	Prepare engagement letter for SAP implementation.	2.3	\$330	\$759	A2
Buser	Jay	JB	Manager	2/8/2007	Call with B. Devitt to discuss Prog gov work	0.1	\$330	\$33	A2
Buser	Jay	JB	Manager	2/8/2007	Data conversion discussions w/ M. Polak	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	2/8/2007	Preparation for meeting with T. Timko	0.7	\$330	\$231	A2
Buser	Jay	JB	Manager	2/8/2007	Continue preparation of engagement letter	3.0	\$330	\$990	A2
Cash	Kevin L.	KLC	Partner	2/8/2007	Conference call with T. Timko and KPMG, J. Henning and S. Pacella re SAP Packard implementation update including preparation	1.8	\$575	\$1,035	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/8/2007	Preparation for and participation in SAP conference call with T. Timko, D. Bayles and KPMG	2.4	\$575	\$1,380	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Meeting with J. Henning, M. Hatzfeld, K. Cash and J. Buser to discuss status of Packard implementation project and next steps.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	2/8/2007	Attend meeting with D. Bayles, T. Timko, J. Henning and K. Cash to provide Company update on status of Packard SAP implementation project.	0.8	\$330	\$264	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Travel roundtrip to Packard for SAP implementation review	3.0	*\$260	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of draft SAP implementation project engagement letter.	1.5	\$520	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of data conversion work performed to date by team.	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Discussion with J. Buser regarding data conversion.	0.7	\$520	\$364	A2
Polak	Matthew J.	MJP	Senior Manager	2/8/2007	Review of internal planning documentation for SAP implementation project.	1.7	\$520	\$884	A2
Buser	Jay	JB	Manager	2/9/2007	Continue preparation of engagement letter	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	2/12/2007	Status update call with D. Huffman, S. Pacella, K. Cash, and M. Kinzly on status and requirements for Packard preimplementation review.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/12/2007	Scoping of implementation areas	1.3	\$330	\$429	A2
Cash	Kevin L.	KLC	Partner	2/12/2007	Status update and review of planning materials for Delphi Packard SAP implementation assistance with J. Buser, H. Clarke, D. Huffman, S. Pacella, M. Kinzly, and J Henning	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	2/12/2007	Packard status conference call/status call re: other changes in IT and process environment with J. Buser, H. Clarke, D. Huffman, S. Pacella, M. Kinzly, and K. Cash	1.0	\$575	\$575	A2
Huffman	Derek T.	DTH	Senior	2/12/2007	Extraction and validation of segregation of duties review results for Packard go-live.	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/12/2007	Prepared agenda for internal meeting with J. Henning, K. Cash and A. Tanner to discuss Delphi RAS opportunities.	0.4	\$330	\$132	A2
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Discussions with K. Cash, J. Buser and J. Henning regarding role redesign	0.5	\$520	\$260	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	2/12/2007	Meeting with J. Buser, K. Cash, J. Henning to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	2/13/2007	Editing of the AWS workplan for SAP implementation project	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	2/13/2007	Finalizing the budget template and AWS workplan for the SAP implementation project.	1.6	\$220	\$352	A2
Buser	Jay	JB	Manager	2/14/2007	Scheduling calls w/ C. Zerull and R. Heidenreich and implementation updated with J. Dixon	0.4	\$330	\$132	A2
Clarke	Hayley L.	HLC	Staff	2/14/2007	Finalizing the budget template and AWS workplan for the SAP implementation project.	1.2	\$220	\$264	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of data conversion work performed by J. Buser and H. Clarke.	2.1	\$520	\$1,092	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of interface scoping performed by J. Buser and H. Clarke	1.4	\$520	\$728	A2
Polak	Matthew J.	MJP	Senior Manager	2/14/2007	Review of initial project management/program governance findings and observations and validation of key items.	2.5	\$520	\$1,300	A2
Kinzly	Mark P.	MPK	Senior	2/15/2007	SAP Security analysis	2.6	\$250	\$650	A2
Buser	Jay	JB	Manager	2/16/2007	Scheduling calls w/ C. Zerull and R. Heidenreich and implementation updated with J. Dixon	0.4	\$330	\$132	A2
Clarke	Hayley L.	HLC	Staff	2/16/2007	Documenting meeting minutes for status update meeting with J. Dixon, M. Kinzly, J. Buser, and M. Polak.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	2/16/2007	Status update meeting with J. Dixon, M. Kinzly, J. Buser, and M. Polak.	0.6	\$220	\$132	A2
Kinzly	Mark P.	MPK	Senior	2/16/2007	SAP compensating controls review	2.4	\$250	\$600	A2
Buser	Jay	JB	Manager	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatzfeld	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	2/19/2007	Reviewing data conversion and interface workpapers.	3.6	\$330	\$1,188	A2
Cash	Kevin L.	KLC	Partner	2/19/2007	Status update conference call with J. Buser and SAP team	0.6	\$575	\$345	A2
Clarke	Hayley L.	HLC	Staff	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatzfeld.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	2/19/2007	Attended meeting with J. Dixon for compensating controls.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/19/2007	Prepare testing documentation for implementation review.	3.6	\$220	\$792	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BJD	Senior Manager	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatzfeld.	0.8	\$520	\$416	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly.	0.9	\$470	\$423	A2
Huffman	Derek T.	DTH	Senior	2/19/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, J. Buser, and M. Kinzly.	0.6	\$275	\$165	A2
Kinzly	Mark P.	MPK	Senior	2/19/2007	Met with J. Dixon to discuss compensating controls	0.6	\$250	\$150	A2
Kinzly	Mark P.	MPK	Senior	2/19/2007	Review of SAP Revenue and Expenditures compensating controls	5.9	\$250	\$1,475	A2
Pacella	Shannon M.	SMP	Manager	2/19/2007	Weekly status meeting with J. Buser, K. Cash, A. Tanner, and D. Huffman to discuss project status and next steps for Packard Implementation review.	0.5	\$330	\$165	A2
Tanner	Andrew J.	AJT	Senior Manager	2/19/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Proof Packard SAP pre-implementation independence memo per K. Cash.	0.4	\$140	\$56	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces (meeting held with J. Dixon)	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Coordinate meetings with S. Burns for understanding compensating controls and data conversions	1.8	\$220	\$396	A2
Clarke	Hayley L.	HLC	Staff	2/20/2007	Prepare testing documentation for implementation review.	2.2	\$220	\$484	A2
Kinzly	Mark P.	MPK	Senior	2/20/2007	Review of SAP HR and Treasury compensating controls	6.1	\$250	\$1,525	A2
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Communicate changes to Delphi - Evaluation of Independence Considerations - Packard SAP Pre-Implementation Memo with S. Pacella.	0.3	\$140	\$42	A2
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with K. Cash and M. Martin regarding Delphi - Evaluation of Independence Considerations - Packard SAP Pre-Implementation Memo.	0.3	\$140	\$42	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	2/21/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Attended a meeting with T. Ryan to discuss inventory applications.	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Coordinate meetings with S. Burns for understanding compensating controls and data conversions	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	2/21/2007	Prepare testing documentation for implementation review.	3.8	\$220	\$836	A2
Devitt	Barry J.	BJD	Senior Manager	2/21/2007	Review Wave 1a Incident/Defect log	0.8	\$520	\$416	A2
Huffman	Derek T.	DTH	Senior	2/21/2007	Packard pre-implementation review discussion with M. Kinzly.	0.3	\$275	\$83	A2
Kinzly	Mark P.	MPK	Senior	2/21/2007	Review of SAP Inventory and Purchasing compensating controls	5.9	\$250	\$1,475	A2
Buser	Jay	JB	Manager	2/22/2007	Reviewing data conversion and interface workpapers.	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	2/22/2007	Discussion with H. Clarke and M. Kinzly regarding review of workpapers for data conversion and sap security.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	2/22/2007	Reviewing SAP security memo related to Packard SAP implementation	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	2/22/2007	Discussions with M. Polak regarding the workpapers that have been put together to-date for data conversion and interfaces.	1.9	\$330	\$627	A2
Buser	Jay	JB	Manager	2/22/2007	Meeting with J. Dixon to discuss data conversion testing evidence for financial applications.	2.1	\$330	\$693	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Attend meeting with J. Dixon to discuss compensating controls and conversion evidence.	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	2.8	\$220	\$616	A2
Clarke	Hayley L.	HLC	Staff	2/22/2007	Prepare testing documentation for implementation review.	3.9	\$220	\$858	A2
Devitt	Barry J.	BJD	Senior Manager	2/22/2007	Risk Assessment of Project Level status reports, Governance process, org chart, DCS Project Charter and Appropriation Request	1.6	\$520	\$832	A2
Devitt	Barry J.	BJD	Senior Manager	2/22/2007	Review of Project Level status reports, Governance process, org chart, DCS Project Charter and Appropriation Request	2.4	\$520	\$1,248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	2/22/2007	Review of SAP IT, HR, and Treasury compensating controls	6.3	\$250	\$1,575	A2
Buser	Jay	JB	Manager	2/23/2007	Reviewing data conversion and interface workpapers.	1.2	\$330	\$396	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Prepare testing documentation for implementation review.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Review data conversion testing evidence provided by S. Pryslak and J. Dixon	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Prepare meeting minutes for applications that will be converting data or creating interfaces.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	2/23/2007	Create AWS file to document SAP implementation workpapers.	2.1	\$220	\$462	A2
Kinzly	Mark P.	MPK	Senior	2/23/2007	Review of SAP security and What - If tool results	4.2	\$250	\$1,050	A2
Buser	Jay	JB	Manager	2/26/2007	Packard preimplementation status update call with S. Pacella, A. Tanner, K. Cash, D. Huffman, and M. Kinzly, M. Hatzfeld.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/26/2007	Review of data conversion memos and worksteps in AWS.	3.2	\$330	\$1,056	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Review data conversion evidence for significant process.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Create AWS file for documenting and maintain workpapers	2.6	\$220	\$572	A2
Clarke	Hayley L.	HLC	Staff	2/26/2007	Formalize application control documentation for review.	3.3	\$220	\$726	A2
Kinzly	Mark P.	MPK	Senior	2/26/2007	Review of SAP security and compensating controls.	7.1	\$250	\$1,775	A2
Tanner	Andrew J.	AJT	Senior Manager	2/26/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	2/27/2007	Meeting with R. Heidenreich to discuss project status and program governance	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	2/27/2007	SAP security discussions with M. Kinzly, D. Huffman, B. Devitt including getting access request completed	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	2/27/2007	Discussion with B. Devitt regarding E&Y observations for Packard SAP project management and governance.	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	2/27/2007	Review of E&Y observations for Packard SAP project management and governance	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	2/27/2007	Review of data conversion and interface summaries prepared by H. Clarke and M. Kinzly.	3.5	\$330	\$1,155	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Meet with R. Rossio to discuss manufacturing data conversion process and evidence.	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Review data conversion evidence for significant process.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	2/27/2007	Formalize application control documentation for review.	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	2/27/2007	Review meeting with R. Heidenreich	0.5	\$520	\$260	A2
Devitt	Barry J.	BJD	Senior Manager	2/27/2007	Packard preimplementation status update call with S. Pacella, J. Buser, A. Tanner, K. Cash, H. Clarke, D. Huffman, and M. Kinzly, M. Hatzfeld.	0.8	\$520	\$416	A2
Devitt	Barry J.	BJD	Senior Manager	2/27/2007	Development of Draft findings	1.5	\$520	\$780	A2
Devitt	Barry J.	BJD	Senior Manager	2/27/2007	Review of email response to follow-up questions	1.5	\$520	\$780	A2
Kinzly	Mark P.	MPK	Senior	2/27/2007	Review of SAP security and compensating controls.	6.9	\$250	\$1,725	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Formalize application control documentation for review.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Attend meeting regarding data cleansing with S. Pryslak.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	2/28/2007	Review data conversion evidence for significant process.	3.6	\$220	\$792	A2
Kinzly	Mark P.	MPK	Senior	2/28/2007	Review of SAP security and compensating controls.	6.8	\$250	\$1,700	A2
Buser	Jay	JB	Manager	3/1/2007	Internal prep call for Friday status meeting with J. Riedy, C. Zerull, and R. Heidenrich, J. Dixon, S. Pacella, N. Miller.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/1/2007	Prepare status report for Friday meeting with J. Riedy, C. Zerull, R. Heidenreich, Cunningham, and J. Dixon	1.3	\$330	\$429	A2
Clarke	Hayley L.	HLC	Staff	3/1/2007	Attend meeting regarding validation reports with T. Holt.	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	3/1/2007	Follow-up on conversion and interface testing evidence.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	3/1/2007	Update budget/prepare slides for meeting	1.9	\$220	\$418	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	3/1/2007	Review data conversion evidence for significant process.	3.4	\$220	\$748	A2
Devitt	Barry J.	BJD	Senior Manager	3/1/2007	Development of Draft findings & integration with other workstreams	2.3	\$520	\$1,196	A2
Henning	Jeffrey M.	JMH	Partner	3/1/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zerull and the Packard SAP implementation team (J.Buser, M.Kinzly, H.Clarke, and K. Cash)	0.7	\$575	\$403	A2
Kinzly	Mark P.	MPK	Senior	3/1/2007	Review of SAP security and compensating controls.	7.2	\$250	\$1,800	A2
Pacella	Shannon M.	SMP	Manager	3/1/2007	Status meeting with J. Buser, J. Henning, A. Tanner, M. Polak to discuss issues with Packard SAP implementation project.	0.6	\$330	\$198	A2
Polak	Matthew J.	MJP	Senior Manager	3/1/2007	Internal prep call with J. Buser, K. Cash for Friday status meeting with J. Riedy, C. Zerull, R. Hidenrich.	0.8	\$520	\$416	A2
Polak	Matthew J.	MJP	Senior Manager	3/1/2007	Review of status report for Friday SAP implementation status meeting w/ J. Riedy, C. Zerull.	1.3	\$520	\$676	A2
Polak	Matthew J.	MJP	Senior Manager	3/1/2007	Review of project status to date, including budget vs actual review.	1.9	\$520	\$988	A2
Buser	Jay	JB	Manager	3/2/2007	Discussion with B. Devitt and review of E&Y observations for Packard SAP project management and governance	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/2/2007	SAP implementation status meeting with J. Riedy, C. Zerull, Cunningham, R. Heidenreich, and J. Dixon.	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	3/2/2007	Prepare status report for Friday meeting with J. Riedy, C. Zerull, R. Heidenreich, Cunningham, and J. Dixon	2.4	\$330	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/2/2007	Create documentation for status meeting.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/2/2007	SAP implementation status meeting with J. Riedy, C. Zerull, Cunningham, R. Heidenreich, and J. Dixon, J. Buser, M. Hatzfeld, K. Cash, S. Pacella	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	3/2/2007	Review data conversion evidence for significant process.	1.4	\$220	\$308	A2
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Review of Steering Committee presentation on Interfaces	0.8	\$520	\$416	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Weekly Client Meeting to discuss pre-implementation status with J. Henning, J. Riedy, and C. Zurell.	1.0	\$520	\$520	A2
Devitt	Barry J.	BJD	Senior Manager	3/2/2007	Review of Financial Report Analysis (11+1) for program governance review.	1.3	\$520	\$676	A2
Henning	Jeffrey M.	JMH	Partner	3/2/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zerull and the Packard SAP implementation team (J.Buser, M.Kinzly, H.Clarke, and K. Cash)	1.1	\$575	\$633	A2
Kinzly	Mark P.	MPK	Senior	3/2/2007	Review of SAP security and compensating controls.	7.0	\$250	\$1,750	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Packard Division SAP implementation conference calls with J. Riedy, C. Zerull and the Packard SAP implementation team (J.Buser, M.Kinzly, H.Clarke, and K. Cash)	1.0	\$520	\$520	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Travel roundtrip to Packard for SAP implementation review	3.0	*\$260	\$780	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Final review of project status report for meeting with J.Buser, M.Kinzly, H.Clarke, and K. Cash	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	3/2/2007	Debrief with J. Buser, K. Cash regarding the SAP project status meeting.	0.9	\$520	\$468	A2
Tanner	Andrew J.	AJT	Senior Manager	3/2/2007	Meeting with J. Buser, M. Polak, J. Henning and Packard implementation team to discuss Packard progress/observations	0.9	\$520	\$468	A2
A2 SAP Pre-Implementation Project Total:						251.5		\$79,696	
A2 Project Total:						2,099.3		\$762,752	
Tax Bankruptcy - A3									
Ward	Richard D.	RDW	Executive Director	2/4/2007	Review email from Sensenbrenner regarding updates to the model	0.4	\$660	\$264	A3
Blank	Jacob M.	JMB	Partner	2/5/2007	Reviewing 5 year forecast with 382 analysis in preparation for call with client.	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, H. Tucker, M. Ericson, and R. Ward.	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	2/5/2007	Call with Skadden, R. Ward, J. Blank, and H. Tucker regarding 382(1)(5)/(6) analyses.	0.5	\$500	\$250	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, H. Tucker, and R. Ward.	0.8	\$500	\$400	A3
Tucker	Howard J.	HJT	Partner	2/5/2007	Reviewing models in preparation for weekly status call.	1.4	\$700	\$980	A3
Tucker	Howard J.	HJT	Partner	2/5/2007	Weekly update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, J. Blank, M. Ericson, and R. Ward.	0.7	\$700	\$490	A3
Ward	Richard D.	RDW	Executive Director	2/5/2007	Weekly update call with Skadden, Delphi, H. Tucker, M. Ericson and J. Blank to discuss updates to model for revised taxable income, repatriation scenarios.	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	2/6/2007	Reviewing 382 forecast models.	0.6	\$750	\$450	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Revisions to Ch. 11 professional fee memorandum.	2.2	\$600	\$1,320	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Research regarding Ch. 11 professional fee memorandum.	1.1	\$600	\$660	A3
Strehlow	Val	VPS	Senior Manager	2/6/2007	Prepare email to C. Tosto regarding Ch. 11 professional fee memorandum.	0.3	\$600	\$180	A3
Tucker	Howard J.	HJT	Partner	2/8/2007	Reviewing forecast models.	1.1	\$700	\$770	A3
Blank	Jacob M.	JMB	Partner	2/9/2007	Weekly status update call, discussed revisions to model as a result of income changes	1.9	\$750	\$1,425	A3
Tucker	Howard J.	HJT	Partner	2/9/2007	Weekly status update call, discussed revisions to model as a result of income changes	2.1	\$700	\$1,470	A3
Ward	Richard D.	RDW	Executive Director	2/9/2007	Call with Gross, Brewster, Schneider, Sensenbrenner, J. Blank and H. Tucker to discuss tax implications of GM payment	0.9	\$660	\$594	A3
Ward	Richard D.	RDW	Executive Director	2/9/2007	Call with Skadden, S. Gale, H. Tucker and J. Blank to discuss deductibility of GM payment	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	2/10/2007	Review and revise memorandum related to the deductibility of professional fees.	0.3	\$660	\$198	A3
Blank	Jacob M.	JMB	Partner	2/12/2007	Reviewing treatment of deductions in five year forecast with respect to Notice 2003-65 and Sec. 461.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Discuss draft presentation with H. Tucker.	0.5	\$660	\$330	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Draft email to S. Gale regarding draft presentation.	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Executive Director	2/12/2007	Weekly status call with Company and attorneys to discuss due diligence process and progress toward emergence date.	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	2/12/2007	Review the Company's draft cash tax calculation to be used in the due diligence process	1.3	\$660	\$858	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Tele conf with C. Tosto, E. McElroy, and representatives of Delphi's tax department regarding conversation with A. Keyso.	1.1	\$600	\$660	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Pre-call conference with C. Tosto re conversation with A. Keyso.	0.7	\$600	\$420	A3
Strehlow	Val	VPS	Senior Manager	2/14/2007	Post-call telephone with E. McElroy re conversation with A. Keyso.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	2/14/2007	Conference call with V. Strelow to debrief on call with IRS related to professional fees	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	2/14/2007	Conference call with J. Whitson, M. Lewis, S. Gale, and M. Rozycki related to professional fees	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	2/19/2007	Weekly status update call, discussed revisions to model as a result of income changes	0.9	\$750	\$675	A3
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review memorandum related to pension contribution deduction	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	2/19/2007	Weekly status update call to discuss revisions to model as a result of income changes	0.7	\$660	\$462	A3
Ericson	Molly	ME	Manager	2/22/2007	Call with J. Michalak, S. Gale, B. Sparks, R. Ward, and H. Tucker regarding international tax restructuring and Sec. 382.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	2/22/2007	Modeling variable repatriation scenarios in five year forecast.	3.1	\$500	\$1,550	A3
Piatt	Lauren E.	LEP	Staff	2/22/2007	Updated 382 models with revised forecasts received from the client.	0.5	\$275	\$138	A3
Ward	Richard D.	RDW	Executive Director	2/22/2007	Work with M. Ericson to develop plan for updates to the model to consider international tax	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	2/22/2007	Participate in conference call with B. Sparks, S. Gale, A. Voortman, J. Michalak, H. Tucker and M. Ericson regarding potential international tax restructuring, addressing federal tax implications	1.2	\$660	\$792	A3
Ericson	Molly	ME	Manager	2/26/2007	Weekly status call with J. Whitson, B. Sparks, S. Gale, J. Blank, and H. Tucker.	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	2/26/2007	Reviewing/discussing repatriation scenarios with R. Ward.	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	2/26/2007	Modeling repatriation scenarios.	2.1	\$500	\$1,050	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	2/26/2007	Edits to repatriation scenarios and discussions with R. Ward.	3.5	\$500	\$1,750	A3
Tosto	Cathy I.	CIT	Partner	2/26/2007	Review and revise pension contribution deduction memo	0.5	\$660	\$330	A3
Tucker	Howard J.	HJT	Partner	2/26/2007	Conference call with B. Sparks, A. Gale, A. Voortman, J. Michalak, and M. Ericson regarding potential international tax restructuring, addressing federal tax implications	1.6	\$700	\$1,120	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Call with M. Ericson regarding updates to repatriation models	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Call with M. Ericson to discuss revisions to repatriation models	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Work on repatriation sensitivity models.	1.6	\$660	\$1,056	A3
Ward	Richard D.	RDW	Executive Director	2/26/2007	Discussion with M. Ericson on repatriation sensitivity models.	0.7	\$660	\$462	A3
Blank	Jacob M.	JMB	Partner	2/27/2007	Reviewing treatment of deductions in five year forecast with respect to Notice 2003-65 and Sec. 461.	1.0	\$750	\$750	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Discuss closing the books rule with H. Tucker	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Revisions to closing the books calculations in repatriation sensitivity models.	2.2	\$660	\$1,452	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Research and analysis regarding Sec 382 closing the books rule	2.7	\$660	\$1,782	A3
Ward	Richard D.	RDW	Executive Director	2/27/2007	Review and revise repatriation scenarios	3.2	\$660	\$2,112	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussion with R. Ward and H. Tucker regarding repatriation scenarios.	0.3	\$500	\$150	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussing with R. Ward closing of the books method scenarios in repatriation analyses.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	2/28/2007	Edits to repatriation scenarios.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	2/28/2007	Discussing/reviewing repatriation scenarios with H. Tucker and R. Ward.	0.9	\$500	\$450	A3
Tucker	Howard J.	HJT	Partner	2/28/2007	Review repatriation scenarios with R. Ward and J. Ericson.	2.4	\$700	\$1,680	A3
Tucker	Howard J.	HJT	Partner	2/28/2007	Discussion with D. Kelley regarding repatriation analysis	1.2	\$700	\$840	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review PwC draft due diligence report.	0.6	\$660	\$396	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	2/28/2007	Discuss issues with S. Gale regarding PwC draft due diligence report.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review and revise repatriation scenarios	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Review repatriation scenarios with H. Tucker and M. Ericson.	2.3	\$660	\$1,518	A3
Ward	Richard D.	RDW	Executive Director	2/28/2007	Discussion with D. Kelly regarding repatriation analysis	0.8	\$660	\$528	A3
Ericson	Molly	ME	Manager	3/1/2007	Discussion with H. Tucker, R. Ward, and D. Kelley regarding potential tax impacts of international restructuring.	0.6	\$500	\$300	A3
Tucker	Howard J.	HJT	Partner	3/1/2007	Discussion with R. Ward, D. Kelley, and M. Ericson regarding potential international restructuring plans.	1.6	\$700	\$1,120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	3/2/2007	Review memo from C. Tosto re timing of deduction for payments to pension plan & GM as part of potential plan.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	3/2/2007	Revisit former memo from R. Ward re timing of deduction for payments to pension plan & GM as part of potential plan	0.3	\$600	\$180	A3
Ward	Richard D.	RDW	Executive Director	3/2/2007	Discussion with H. Tucker regarding repatriation models	0.5	\$660	\$330	A3
A3 Project Subtotal:						72.1		\$45,614	
Tax International - A3									
Voortman	Anna	AV	Partner	2/12/2007	Discussion with B. Sparks regarding debt push down	1.4	\$700	\$980	A3
Voortman	Anna	AV	Partner	2/14/2007	Discussion with B. Sparks regarding debt push down	1.6	\$700	\$1,120	A3
Voortman	Anna	AV	Partner	2/15/2007	Conference call with J. Michalak and J. Tobin on debt push down	2.7	\$700	\$1,890	A3
Huysmans	Serge	SH	Senior Manager	2/19/2007	Meeting with B. Sparks and J. Whitson to scope the post-emergence global structure and debt push down	5.1	\$650	\$3,315	A3
Huysmans	Serge	SH	Senior Manager	2/19/2007	Preparation of meeting with Delphi, i.e. review of existing Delphi Luxembourg holding company structure	0.9	\$650	\$585	A3
Tobin	James	JT	Partner	2/19/2007	Call regarding Restructuring Project meeting with J. Whitson, B. Sparks, and A. Voortman.	2.9	\$750	\$2,175	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	2/19/2007	Meeting with B. Sparks and J. Whitson to scope the post-emergence global structure and debt push down	5.1	\$700	\$3,570	A3
Voortman	Anna	AV	Partner	2/19/2007	Consulting regarding post-emergence global structure & the ability to push debt to foreign jurisdictions	3.1	\$700	\$2,170	A3
Ferguson	Stephen J.	SJF	Executive Director	2/20/2007	Int'l restructuring - discussions w/ D. Kelley regarding project	0.3	\$660	\$198	A3
Huysmans	Serge	SH	Senior Manager	2/20/2007	Contact Brazilian, Chinese, French, Korean, Mexican, UK, Polish and German tax advisors to discuss scope of project and preparation of information request list template.	1.6	\$650	\$1,040	A3
Voortman	Anna	AV	Partner	2/20/2007	Consulting regarding post-emergence global structure & the ability to push debt down to foreign jurisdictions	2.6	\$700	\$1,820	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Int'l restructuring - discussion w/ D. Kelley regarding project scope and role	0.4	\$660	\$264	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Int'l restructuring - discussion w/ J. Michalak regarding project re: project scope and role	0.4	\$660	\$264	A3
Ferguson	Stephen J.	SJF	Executive Director	2/21/2007	Int'l restructuring - discussion w/ K. Keown regarding project re: project scope, role and availability	0.6	\$660	\$396	A3
Huysmans	Serge	SH	Senior Manager	2/21/2007	Follow-up with Polish Desk on scope of project and preparation of e-mail summarizing Polish considerations	1.2	\$650	\$780	A3
Huysmans	Serge	SH	Senior Manager	2/21/2007	Follow-up with M. Becka on scope of project and Mexican considerations.	0.8	\$650	\$520	A3
Voortman	Anna	AV	Partner	2/21/2007	Consulting regarding post-emergence global structure & the ability to push debt offshore	2.1	\$700	\$1,470	A3
Ferguson	Stephen J.	SJF	Executive Director	2/22/2007	Call w/ H. Tucker, A. Voortman, J. Michalak, B. Sparks & others regarding Delphi Sec 382 position as it may impact the proposed int'l restructuring	0.7	\$660	\$462	A3
Huysmans	Serge	SH	Senior Manager	2/22/2007	Contact Brazilian, Chinese, French, Korean, UK, and German tax advisors to discuss scope of project	2.6	\$650	\$1,690	A3
Huysmans	Serge	SH	Senior Manager	2/22/2007	Preparation of information request list (coordination input from various jurisdictions)	0.4	\$650	\$260	A3
Keown	Karen M.	KMK	Senior Manager	2/22/2007	Discuss Delphi restructuring project and staffing with S. Ferguson	0.4	\$600	\$240	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/22/2007	Discuss with A. Voortman, R. Sherman and S. Huysmans on the preparation of the step-plan, the collection of information for contact list and on allocation of the work	1.3	\$500	\$650	A3
Voortman	Anna	AV	Partner	2/22/2007	Consulting regarding ability to push debt offshore	2.9	\$700	\$2,030	A3
Ferguson	Stephen J.	SJF	Executive Director	2/23/2007	Discuss Delphi int'l restructuring scoping w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/23/2007	Conference call w/ J. Tobin, J. Michalak, M. Mukhtar, D. Kelley & S. Huysmans to discuss scope of Phase I of int'l restructuring project	0.7	\$660	\$462	A3
Huysmans	Serge	SH	Senior Manager	2/23/2007	Preparation of information request list (coordination input from various jurisdictions)	1.0	\$650	\$650	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/23/2007	Collect information and draft contact list	1.8	\$500	\$900	A3
Tobin	James	JT	Partner	2/23/2007	Conference call w/ S. Ferguson, J. Michalak, M. Mukhtar, D. Kelley & S. Huysmans to discuss scope of Phase I of int'l restructuring project	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Senior Manager	2/26/2007	Finalization of information request list sent to A. Voortman on 2/26/07.	0.7	\$650	\$455	A3
Huysmans	Serge	SH	Senior Manager	2/26/2007	Conversation with A. Voortman on status of information request	0.3	\$650	\$195	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/26/2007	Discuss with the foreign desks in NY (P. Pivovard, T. Eckhardt, A Makzimszczak) to explain the rationale of the restructuring as well as some tax-planning ideas	0.4	\$500	\$200	A3
Voortman	Anna	AV	Partner	2/26/2007	Analysis of impact on NUBIL and 382 calculation	5.2	\$700	\$3,640	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss planning for project w/ K. Keown	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss Sec 382 NUBIL issue w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss planning for project w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss planning for project w/ M. Mukhtar & D. Kelley	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Review emails containing information request and info received from client	0.3	\$660	\$198	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	2/27/2007	Int'l restructuring - Discuss Sec 382 NUBIL issue w/ J. Michalak after his call w/ A. Voortman.	0.4	\$660	\$264	A3
Huysmans	Serge	SH	Senior Manager	2/27/2007	Conference call with E&Y Team of 2/28/07, status call on project.	0.6	\$650	\$390	A3
Keown	Karen M.	KMK	Senior Manager	2/27/2007	Review information request and provided documents in preparation for Delphi proposed restructuring	1.2	\$600	\$720	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/27/2007	Discuss with A. Voortman and S. Huysmans re coordination of answers and with the foreign desks in NY (P. Pivovard, T. Eckhardt, M. Humphrey) to explain the rationale of the restructuring	1.3	\$500	\$650	A3
Voortman	Anna	AV	Partner	2/27/2007	Consulting regarding ability to push debt offshore	1.8	\$700	\$1,260	A3
Ferguson	Stephen J.	SJF	Executive Director	2/28/2007	Int'l restructuring - conference call w/ J. Tobin, A. Voortman, J. Michalak, M. Mukhtar, S. Ferguson, D. Kelley, K. Keown & S. Huysmans to discuss planning for int'l restructuring project	0.7	\$660	\$462	A3
Ferguson	Stephen J.	SJF	Executive Director	2/28/2007	Int'l restructuring - discuss Sec 382 NUBIL issue, information request, info received, and project scope w/ K. Keown	0.8	\$660	\$528	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Review information on Delphi restructuring provided by B. Sparks.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Discussion with S. Ferguson on Delphi restructuring project, staffing for engagement, and coordination with foreign desks and local country resources.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	2/28/2007	Conf Call with E&Y Team to Discuss Upcoming Restructuring Project and its implications on 382 limit	0.9	\$600	\$540	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	2/28/2007	Discussion with A. Voortman and S. Huysmans re schedule of a meeting on Tuesday.	0.7	\$500	\$350	A3
Tobin	James	JT	Partner	2/28/2007	Int'l restructuring - conference call w/ S. Ferguson, A. Voortman, J. Michalak, M. Mukhtar, S. Ferguson, D. Kelley, K. Keown & S. Huysmans to discuss planning for int'l restructuring project	1.0	\$750	\$750	A3
Voortman	Anna	AV	Partner	2/28/2007	Consulting regarding ability to push debt offshore	2.0	\$700	\$1,400	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ D. Kelley to discuss 3/6 meeting in NYC	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ M. Mukhtar to discuss 3/6 meeting in NYC	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - Review emails containing information request and info received from client	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	3/1/2007	Int'l restructuring - call w/ K. Keown to discuss 3/6 meeting in NYC	0.3	\$660	\$198	A3
Keown	Karen M.	KMK	Senior Manager	3/1/2007	Discuss Delphi staffing and work to be completed with M. Mukhtar and S. Ferguson	1.1	\$600	\$660	A3
Voortman	Anna	AV	Partner	3/1/2007	Consulting regarding ability to push debt offshore	1.6	\$700	\$1,120	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - Coordinate arrangements for 3/6 NYC meeting	0.2	\$660	\$132	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - discuss 3/6 meeting in NYC w/ M. Mukhtar	0.3	\$660	\$198	A3
Ferguson	Stephen J.	SJF	Executive Director	3/2/2007	Int'l restructuring - meeting w/ D. Kelley, M. Mukhtar & K. Keown to discuss scope of project, timeline, 3/6 NYC meeting, etc	0.8	\$660	\$528	A3
Huysmans	Serge	SH	Senior Manager	3/2/2007	Conference calls with UK desk and Polish desks re preparation of meeting of 3/6/2007 in NYC re UK and Polish tax planning.	0.8	\$650	\$520	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Review information on Delphi restructuring provided by B. Sparks.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Schedule and coordinate travel arrangements for restructuring kick off meeting in NY	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/2/2007	Meeting with M. Mukhtar, S. Ferguson and D. Kelley to discuss division of responsibilities, protocol, and agenda for meeting in New York next week	0.7	\$600	\$420	A3
Kilts JR.	George W.	GWK	Staff	3/2/2007	Initial Meeting with M. Mukhtar to go over to do's.	0.2	\$160	\$32	A3
Kilts JR.	George W.	GWK	Staff	3/2/2007	Create binders for T/B's and other information relating to all the entities	3.2	\$160	\$512	A3
Kilts JR.	George W.	GWK	Staff	3/2/2007	Create binders for the 5471's for each country and entity	3.2	\$160	\$512	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	3/2/2007	Discuss with A. Voortman and S. Huysmans re coordination of answers and with the foreign desks in NY (P. Pivovard, T. Eckhardt, M. Humphrey) as to some tax-planning ideas	0.9	\$500	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/2/2007	Consulting regarding ability to push debt offshore	1.4	\$700	\$980	A3
A3 Project Subtotal:						82.0		\$51,021	
A3 Project Total:						154.1		\$96,635	
Fee Application Preparation									
Patel	Sejal	SP	Intern	2/5/2007	Preparation of November-2006 invoice for LCC submission	1.9	\$100	\$190	
Patel	Sejal	SP	Intern	2/5/2007	Preparation of October-2006 invoice for LCC submission	2.2	\$100	\$220	
Sheckell	Steven F.	SFS	Partner	2/5/2007	Respond to Fee Committee inquiries	0.6	\$575	\$345	
Tosto	Cathy I.	CIT	Partner	2/5/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Aquino	Heather	HRA	Client Serving Associate	2/6/2007	Review Delphi Jan 07 T/E date parameters Dec 30, 2006 - Feb 2, 2007 per B. Hamblin.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with J. Sykes regarding January 2006 time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Review correspondence related to Fee Committee adjustments.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Preparation of K. Barwin's time incurred in January.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	2/7/2007	Correspondence with D. Chamarro, B. Hamblin and S. Pacella regarding 12600181 - Delphi Re-Open request for time submission/reclass purposes.	0.4	\$140	\$56	
Asher	Kevin F.	KFA	Partner	2/7/2007	Review of time submitted for fee auditor and bankruptcy court submission.	1.1	\$770	\$847	
Patel	Sejal	SP	Intern	2/7/2007	Preparation of December-2006 invoice for LCC submission	0.1	\$100	\$10	
Schwandt	Lisa N.	LNS	Staff	2/7/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/8/2007	Correspondence with S. Sheckell, J. Simpson, B. Hamblin and G. Walters regarding Fee Review Committee's final adjustments.	0.3	\$140	\$42	
DeMers	Laurie A.	LAD	Senior Manager	2/8/2007	Accumulation of information in preparation of fee application	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	2/8/2007	Reclass time charged to audit code for Q3 rework to advisory code	0.5	\$300	\$150	
Patel	Sejal	SP	Intern	2/8/2007	Preparation of December-2006 invoice for LCC submission	0.1	\$100	\$10	
Tosto	Cathy I.	CIT	Partner	2/8/2007	Accumulation of information related to preparation of the fee application.	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	2/9/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Asher	Kevin F.	KFA	Partner	2/9/2007	Review of time submitted for fee auditor and bankruptcy court submission.	1.3	\$770	\$1,001	
Barwin	Kristen N.	KNB	Staff	2/9/2007	Accumulation of information related to fee application	0.8	\$220	\$176	
Boehm	Michael J.	MJB	Manager	2/9/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	2/9/2007	Accumulation of information for preparation of fee application.	1.1	\$220	\$242	
Harbaugh	James M.	JMH	Senior	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Hegelmann	Julie Ann	JAH	Senior	2/9/2007	Accumulation of information related to preparation of the fee application.	1.4	\$300	\$420	
Horner	Kevin John	KJH	Staff	2/9/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Kearns	Matthew R.	MRK	Senior	2/9/2007	Accumulation of information of related to preparation of fee application	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	2/9/2007	Accumulation of information in preparation of the fee application.	0.9	\$470	\$423	
Marold	Erick W.	EWM	Senior	2/9/2007	Accumulation of information related to preparation for fee application.	0.9	\$275	\$248	
Miller	Nicholas S.	NSM	Manager	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	2/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Patel	Sejal	SP	Intern	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$100	\$80	
Patel	Sejal	SP	Intern	2/9/2007	Preparation of December-2006 invoice for LCC submission	1.9	\$100	\$190	
Ranney	Amber C.	ACR	Senior	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$275	\$165	
Rothmund	Mario Valentin	MVR	Senior	2/9/2007	Accumulation of information related to preparation of fee application	1.1	\$250	\$275	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.9	\$140	\$126	
Sheckell	Steven F.	SFS	Partner	2/9/2007	Accumulation of information related to preparation of fee application.	0.9	\$575	\$518	
Simpson	Jamie	JS	Senior Manager	2/9/2007	Accumulation of information related to the preparation of the fee application.	0.7	\$470	\$329	
Smith	Carolyn E.	CES	Staff	2/9/2007	Accumulation of information related to preparation of fee application.	1.9	\$140	\$266	
Tau	King-Sze	KST	Senior	2/9/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Aquino	Heather	HRA	Client Serving Associate	2/11/2007	Format January time detail received for Access Database import for invoice purposes.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/11/2007	Preparation of January Access database for bankruptcy billing process.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Work on January invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	2/12/2007	Update MASTER Employees and MASTER Code Combo for January invoice.	1.6	\$140	\$224	
Ingles	Beatrice	BI	Client Serving Associate	2/13/2007	Work on Delphi Supplemental Connections check	3.6	\$100	\$360	
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Correspondence with B. Ingles regarding Delphi Automotive Connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Correspondence with individuals regarding Bankruptcy Court guidelines for reporting T&E.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/14/2007	Work on Delphi January invoice.	2.2	\$140	\$308	
Ingles	Beatrice	BI	Client Serving Associate	2/14/2007	Work on Delphi Supplemental Connections check	5.4	\$100	\$540	
Aquino	Heather	HRA	Client Serving Associate	2/15/2007	Work on Delphi January invoice.	2.1	\$140	\$294	
DeMers	Laurie A.	LAD	Senior Manager	2/15/2007	Accumulation of information in preparation of fee application	2.4	\$470	\$1,128	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	2/15/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Correspondence with J. Simpson and team regarding Delphi - January 2007 Invoice status.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Additional work on January invoice per J. Simpson.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	2/16/2007	Work on Delphi January invoice.	1.8	\$140	\$252	
Barwin	Kristen N.	KNB	Staff	2/16/2007	Accumulation of information related to fee application	0.8	\$220	\$176	
Boehm	Michael J.	MJB	Manager	2/16/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Hegelmann	Julie Ann	JAH	Senior	2/16/2007	Accumulation of information in preparation of the fee application.	1.6	\$300	\$480	
Horner	Kevin John	KJH	Staff	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	2/16/2007	Work on Delphi Supplemental Connections check	2.7	\$100	\$270	
Krabill	Aaron J.	AJK	Senior Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	2/16/2007	Accumulation of information related to preparation for fee application.	1.2	\$275	\$330	
Miller	Nicholas S.	NSM	Manager	2/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	2/16/2007	Accumulation of information in preparation for the fee application.	0.4	\$140	\$56	
Patel	Sejal	SP	Intern	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$100	\$60	
Pikos	Matthew C.	MCP	Senior	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.3	\$250	\$75	
Rothmund	Mario Valentin	MVR	Senior	2/16/2007	Accumulation of information related to preparation of fee applications	1.1	\$250	\$275	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	2/16/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	2/16/2007	Accumulation of information related to preparation of fee application.	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	2/16/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Staff	2/16/2007	Accumulation of information related to fee preparation.	0.6	\$250	\$150	
Tau	King-Sze	KST	Senior	2/16/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Tosto	Cathy I.	CIT	Partner	2/16/2007	Accumulation of information related to preparation of the fee application.	0.4	\$575	\$230	
Yang	Jinglu	JY	Senior	2/16/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	2/17/2007	Work on January invoice per J. Simpson.	6.1	\$140	\$854	
Boehm	Michael J.	MJB	Manager	2/17/2007	Assisted in preparation of January invoice	0.4	\$330	\$132	
Simpson	Emma-Rose S.	ESS	Staff	2/17/2007	Accumulation of information related to preparation of fee application.	1.0	\$220	\$220	
Simpson	Jamie	JS	Senior Manager	2/18/2007	Review of Exhibit E of January invoice for bankruptcy court.	3.2	\$470	\$1,504	
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Correspondence with K. Asher regarding E&Y Connections Check Team Survey.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Correspondence with N. Miller regarding S. Patel's January Time.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Preparation of emails regarding Delphi Time Descriptions - January.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	2/19/2007	Work on January invoice.	5.4	\$140	\$756	
Hellmund	Marili	MH	Client Serving Associate	2/19/2007	Work on Delphi Supplemental Connections check	2.2	\$100	\$220	
Ingles	Beatrice	BI	Client Serving Associate	2/19/2007	Work on Delphi Supplemental Connections check	6.8	\$100	\$680	
Simpson	Jamie	JS	Senior Manager	2/19/2007	Discussion with H. Aquino regarding the January invoice.	0.4	\$470	\$188	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	2/19/2007	Review January invoice.	0.6	\$575	\$345	
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with B. Hamblin regarding DELPHI: FEE APPLICATIONS (adjustments).	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Correspondence with M. Hatzfeld regarding Saginaw Carve-Out billings.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/20/2007	Preparation of January 07 EXHIBIT D - Participant Data Time per A. Ranney and J. Simpson.	0.9	\$140	\$126	
Hegelmann	Julie Ann	JAH	Senior	2/20/2007	Call with C. Lin re: questions on billing	0.1	\$300	\$30	
Krabill	Aaron J.	AJK	Senior Manager	2/20/2007	Review of time reporting for the January invoice to the Bankruptcy court.	1.2	\$470	\$564	
Tosto	Cathy I.	CIT	Partner	2/20/2007	Review email related to clarifications on January invoice by international group	0.3	\$575	\$173	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with J. Simon regarding Delphi/Retained Professionals/December Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with M. Hatzfeld, J. Simpson and A. Krabill regarding January Audit Time By Division - Identify OOS.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Preparation of emails to individuals on how to correctly report time accordingly to Bankruptcy Court requirements.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Review and respond to correspondence with D. Kelley, J. Simon, and M. Hosbach regarding Delphi/E&Y - New Engagement Letter.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Correspondence with S. Pacella and J. Simpson regarding IT remediation entries in January invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/21/2007	Revise January Exhibit D for IT changes per S. Pacella and other emails received.	1.2	\$140	\$168	
Boehm	Michael J.	MJB	Manager	2/21/2007	Assisted in preparation of January invoice	1.4	\$330	\$462	
Huffman	Derek T.	DTH	Senior	2/21/2007	Accumulation of information in preparation of the fee application.	0.1	\$275	\$28	
Ingles	Beatrice	BI	Client Serving Associate	2/21/2007	Work on Delphi Supplemental Connections check	1.1	\$100	\$110	
Krabill	Aaron J.	AJK	Senior Manager	2/21/2007	Review of time reporting for the January invoice to the Bankruptcy court.	0.9	\$470	\$423	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/21/2007	Time spent reviewing January invoice.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Buser regarding Delphi January 07 EXHIBIT D - SAP Time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simpson regarding Bill Rates on January invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with J. Simon, M. Hosbach, D. Kelley, and C. Tosto regarding Delphi/E&Y - New Engagement Letter.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Correspondence with individuals regarding January Expense Inquiries.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	2/22/2007	Revisions to January invoice per division changes, etc.	2.5	\$140	\$350	
DeMers	Laurie A.	LAD	Senior Manager	2/22/2007	Accumulation of information in preparation of fee application	0.6	\$470	\$282	
Hellmund	Marili	MH	Client Serving Associate	2/22/2007	Work on Delphi Supplemental Connections check	4.8	\$100	\$480	
Ochoa	Melissa	MO	Client Serving Associate	2/22/2007	Work on Delphi Supplemental Connections check	4.2	\$100	\$420	
Patel	Sejal	SP	Intern	2/22/2007	Accumulation of information related to the preparation of the fee application.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with M. Jones and S. Sheckell regarding Delphi Billed & Collected 1.1.05 through 12.31.05.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Correspondence with D. Kelley and J. Simon regarding new tax services provided/addendum submission.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/23/2007	Work on updating January expenses for new download of January expenses incurred.	2.1	\$140	\$294	
Barber	Keith A.	KAB	Senior	2/23/2007	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Boehm	Michael J.	MJB	Manager	2/23/2007	Accumulation of information related to fee application.	0.8	\$330	\$264	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	2/23/2007	Accumulation of Information of preparation of fee application.	0.7	\$220	\$154	
Craig	Tashawna N.	TNC	Staff	2/23/2007	Accumulation of information in preparation of fee application	0.4	\$140	\$56	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.4	\$470	\$188	
Hegelmann	Julie Ann	JAH	Senior	2/23/2007	Accumulation of information in preparation of the fee application.	2.5	\$300	\$750	
Horner	Kevin John	KJH	Staff	2/23/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Huffman	Derek T.	DTH	Senior	2/23/2007	Accumulation of information in preparation of the fee application.	0.2	\$275	\$55	
Ingles	Beatrice	BI	Client Serving Associate	2/23/2007	Work on Delphi Supplemental Connections check	3.2	\$100	\$320	
Kearns	Matthew R.	MRK	Senior	2/23/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	2/23/2007	Accumulation of information related to preparation for fee application.	1.4	\$275	\$385	
Miller	Nicholas S.	NSM	Manager	2/23/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Nicol	Jeremy M.	JMN	Staff	2/23/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Rothmund	Mario Valentin	MVR	Senior	2/23/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	2/23/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	2/23/2007	Accumulation of information related to preparation of fee application.	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	2/23/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Smith	Carolyn E.	CES	Staff	2/23/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Tau	King-Sze	KST	Senior	2/23/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with J. Buser regarding Delphi January 07 EXHIBIT D - SAP Time.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with J. Simpson regarding January 07 EXHIBIT D.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Correspondence with various individuals regarding January Expenses.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/24/2007	Work on January exhibit D.	1.1	\$140	\$154	
Saimoua	Omar Issam	OIS	Staff	2/24/2007	Accumulation of data for preparation of application fee.	2.1	\$220	\$462	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with J. Simpson regarding January 07 EXHIBIT E.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Review correspondence regarding Delphi International Tax Structuring Addendum.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Correspondence with individuals regarding expense inquiries for January.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Revisions to January invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/26/2007	Work on January 07 EXHIBIT E.	1.9	\$140	\$266	
Asher	Kevin F.	KFA	Partner	2/26/2007	Review of time for court related submissions	1.8	\$770	\$1,386	
Hellmund	Marili	MH	Client Serving Associate	2/26/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	2/26/2007	Work on Delphi Supplemental Connections check	3.6	\$100	\$360	
Ochoa	Melissa	MO	Client Serving Associate	2/26/2007	Work on Delphi Supplemental Connections check	8.8	\$100	\$880	
Sheckell	Steven F.	SFS	Partner	2/26/2007	Review monthly invoice for submission to court	3.6	\$575	\$2,070	
Simpson	Jamie	JS	Senior Manager	2/26/2007	Review of January Exhibit E expense detail.	0.8	\$470	\$376	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with B. Ingles regarding E&Y Connections Check	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with J. Simon regarding domestic partners on Delphi for bankruptcy correspondence.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Review correspondence related to Delphi International Tax Structuring Addendum.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Revisions to January expenses per S. Sheckell.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Correspondence with B. Hamblin regarding Delphi January Invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Update billing rates for certain tax individuals per M. Ericson and C. Tosto.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of billing summary for January invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of email to team regarding Delphi February Time and Expense Submission per J. Simpson.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Finalize January invoice for submission.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of timekeeper summary for January invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/27/2007	Preparation of January invoice package for all interested parties.	1.9	\$140	\$266	
Chamorro	Destiny D.	DDC	Staff	2/27/2007	Accumulation of information for preparation of fee application.	0.6	\$220	\$132	
Hellmund	Marili	MH	Client Serving Associate	2/27/2007	Work on Delphi Supplemental Connections check	8.9	\$100	\$890	
Henning	Jeffrey M.	JMH	Partner	2/27/2007	Review of January 2007 audit fee accumulation	0.9	\$575	\$518	
Ingles	Beatrice	BI	Client Serving Associate	2/27/2007	Work on Delphi Supplemental Connections check	7.3	\$100	\$730	
Ochoa	Melissa	MO	Client Serving Associate	2/27/2007	Work on Delphi Supplemental Connections check	8.9	\$100	\$890	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	2/27/2007	Accumulation of information related to the preparation of the fee application.	1.2	\$100	\$120	
Schwandt	Lisa N.	LNS	Staff	2/27/2007	Accumulation of information related to the preparation of the fee application.	0.4	\$140	\$56	
Sheckell	Steven F.	SFS	Partner	2/27/2007	Review monthly invoice for submission to court	1.2	\$575	\$690	
Simpson	Emma-Rose S.	ESS	Staff	2/27/2007	Accumulation of information necessary for fee application	2.1	\$220	\$462	
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Correspondence with B. Ingles and K. Asher regarding E&Y Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/28/2007	Preparation of list of core engagement team names for updated connections check per request of B. Ingles.	0.5	\$140	\$70	
Asher	Kevin F.	KFA	Partner	2/28/2007	Procedures related to the update of the conflict checks an related retention procedures	2.2	\$770	\$1,694	
DeMers	Laurie A.	LAD	Senior Manager	2/28/2007	Accumulation of information related to preparation of the fee application.	2.6	\$470	\$1,222	
Hegelmann	Julie Ann	JAH	Senior	2/28/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Hellmund	Marili	MH	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	7.2	\$100	\$720	
Ingles	Beatrice	BI	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	4.1	\$100	\$410	
Smith	Carolyn E.	CES	Staff	2/28/2007	Accumulation of information related to preparation of fee application.	0.9	\$140	\$126	
Treanor	Paul T.	PTT	Client Serving Associate	2/28/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Aquino	Heather	HRA	Client Serving Associate	3/1/2007	Correspondence with S. Patel regarding coordination of materials for LCC submission.	0.4	\$140	\$56	
Hellmund	Marili	MH	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Ingles	Beatrice	BI	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ochoa	Melissa	MO	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	7.1	\$100	\$710	
Patel	Sejal	SP	Intern	3/1/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$100	\$60	
Patel	Sejal	SP	Intern	3/1/2007	Preparation of January 2007 invoice for LCC submission.	2.6	\$100	\$260	
Sheckell	Steven F.	SFS	Partner	3/1/2007	Accumulation of information related to preparation of fee application.	1.4	\$575	\$805	
Simpson	Jamie	JS	Senior Manager	3/1/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Treanor	Paul T.	PTT	Client Serving Associate	3/1/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Correspondence with J. Simpson and S. Pacella regarding January invoice reconciliation.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Accumulation of information related to the preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	Coordination of submission of October-December 2006 to LCC.	1.7	\$140	\$238	
Aquino	Heather	HRA	Client Serving Associate	3/2/2007	January invoice reconciliation to account for late entries.	1.9	\$140	\$266	
Boehm	Michael J.	MJB	Manager	3/2/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Hellmund	Marili	MH	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	6.0	\$100	\$600	
Horner	Kevin John	KJH	Staff	3/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	1.9	\$100	\$190	
Miller	Nicholas S.	NSM	Manager	3/2/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Ochoa	Melissa	MO	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	7.0	\$100	\$700	
Pacella	Shannon M.	SMP	Manager	3/2/2007	Accumulation of information related to the preparation of the fee application.	0.5	\$330	\$165	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	3/2/2007	Accumulation of information related to the preparation of the fee application.	1.1	\$250	\$275	
Tau	King-Sze	KST	Senior	3/2/2007	Accumulation of information related to preparation of the fee application.	0.4	\$275	\$110	
Treanor	Paul T.	PTT	Client Serving Associate	3/2/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Fee Application Preparation Total:						<u>313.0</u>		<u>\$59,173</u>	

\

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period March 3, 2007 through March 30, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with J. Henning regarding F. Bellar's Extension.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with A. Krabill regarding eRoom.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with A. Krabill regarding I/A reports.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence regarding Delphi - Risk management questions per D. Kelley.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with J. Simpson regarding ASQ conference call/process.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with B. Hamblin and A. Krabill regarding Delphi - Netherlands Invoice.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with J. Simpson, A. Krabill, etc. regarding Delphi 2007 Audit Activity Codes.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Work on activity code reclassification for February 3rd - March 2nd time period/engagement economics per S. Sheckell.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	3/5/2007	Reviewed SAP errors related to China JE extraction fo	0.9			A1
Boehm	Michael J.	MJB	Manager	3/5/2007	Preparation for Corporate Audit debrief meeting	0.3			A1
Boehm	Michael J.	MJB	Manager	3/5/2007	Met with S. Sheckell to discuss 2007 audit responsibilities.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/5/2007	Reviewed DPSS file to ensure compliance with firm's archiving rules	1.6			A1
Boehm	Michael J.	MJB	Manager	3/5/2007	Preparation of audit files for archiving.	4.8			A1
Chamarro	Destiny D.	DDC	Staff	3/5/2007	Corporate- Ran the RADAR report and fixed AWS issues in preparation of the archiving of the 2006 audit workpapers.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	3/5/2007	Corporate- Reviewed and organized division workpapers in preparation of the archiving of the 2006 audit work.	6.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/5/2007	Correspondence with H. Aquino and C. Smith regarding charge code.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	3/5/2007	YE - Review 2006 electronic e-mails and start archiving process	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	3/5/2007	YE 2006 - Work on draft of budget to actual for hours incurred on the year end engagement	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Preparation for the audit de-brief meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Meeting with S. Sheckell to discuss 2007 audit planning.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Preparation of workpapers for archive.	2.2			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Met with S. Sheckell to discuss role in the 2007 audit.	0.8			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Reviewed emails and electronic data that should be removed as part of the archiving process.	2.6			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Associated significant risks with appropriate controls, WCGW's, and processes.	2.8			A1
Marold	Erick W.	EWM	Senior	3/5/2007	Reviewed all personal files and disposed of unneeded documents.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/5/2007	Planning for the 2007 audit, including identification of areas of responsibilities on the team.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/5/2007	Finalizing 2006 audit files and preparing them for archive.	6.7			A1
Ranney	Amber C.	ACR	Senior	3/5/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/5/2007	Finalizing documentation and organizing Pension/OPEB files in preparation of archiving 2006 workpapers	6.3			A1
Rothmund	Mario Valentin	MVR	Senior	3/5/2007	Final review of missing sign-offs of E&C/AHG workpapers/AWS file (unsigned, unassociated evidence) before files are archived.	2.8			A1
Sanusi	Adrian	AS	Intern	3/5/2007	Creating log of workpaper files to be sent to the record center for archiving	2.4			A1
Sanusi	Adrian	AS	Intern	3/5/2007	Organizing workpapers in preparation of archiving 2006 audit	2.6			A1
Sanusi	Adrian	AS	Intern	3/5/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.9			A1
Schwandt	Lisa N.	LNS	Staff	3/5/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	3/5/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	4.2			A1
Sheckell	Steven F.	SFS	Partner	3/5/2007	Review roles for 2007 audit	5.4			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with S. Sheckell regarding 2007 staffing responsibilities.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of activity codes for 2007 audit code.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with S. Sheckell and H. Aquino regarding engagement economics.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with A. Ranney regarding pension/OPEB archiving status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Discussion with Corporate team regarding archiving process.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of international files as part of archiving process.	1.4			A1
Smith	Carolyn E.	CES	Staff	3/5/2007	Provision - 2006: Sorted through email and electronic files for archiving.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with M. Hatzfeld regarding team and company phone list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with M. Sakowski and team members regarding E&Y Updated MAC Addresses.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Work on Delphi ASQ Participant list per J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Work on Total Hours by Division through March 2nd per J. Simpson.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/6/2007	Reviewed revisions to Intangible Assets accounting policy and prepared comments for TARS group.	1.8			A1
Boehm	Michael J.	MJB	Manager	3/6/2007	Preparation of audit files for archiving.	1.7			A1
Boehm	Michael J.	MJB	Manager	3/6/2007	Reviewed permanent file documentation prepared by A. Sansui	0.7			A1
Boehm	Michael J.	MJB	Manager	3/6/2007	Reviewed Corporate files to ensure compliance with firm's archiving rules.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Performed procedures to update the current engagement electronic file to prepare for the 2007 file migration.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed E&Y's procedures relating to updating the 2006 engagement's master electronic file to ensure proper configuration to the 2007 GAMx version of the engagement's electronic file.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed 2006 planning documents in preparation of completing 2007 planning.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Generated a master file to document all planning documents needed to be completed for 2007.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	3/6/2007	Corporate- Reviewed E&Y's internal database for updated planning documents in order to complete 2007 planning.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Discussion with J. Henning re: development of slide deck for upcoming divisional executive team/staff meetings.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Meeting with S. Sheckell to develop understanding of roles and responsibilities of engagement executives for 2007.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Preparation of 2006 audit files for archiving.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Call with L. DeMers re: preparation of budgets and work plans for FIN48 and for quarterly review work	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Work on preparing budget for quarterly work	2.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	Q1 - Work on developing a work plan for quarterly review work	3.1			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Discussions with D. Bayles re: application of new mgt guidance on 2007 mgt testing and business process changes	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Coordination of arrangements for Divisional Presidents meetings.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Review of presentation materials for Divisional Presidents meetings.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Review preliminary staffing and resource assignments for 2007 Delphi audit	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Archiving workpapers for Delphi Audit	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Meeting with S. Sheckell to discuss 2007 audit planning.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparation of workpapers for archive.	1.6			A1
Marold	Erick W.	EWM	Senior	3/6/2007	Updated workpaper log related to archiving process.	0.6			A1
Marold	Erick W.	EWM	Senior	3/6/2007	Ran and reviewed RADAR for the consolidated AWS file.	1.7			A1
Marold	Erick W.	EWM	Senior	3/6/2007	Finalized documentation of the 2006 corporate audit debrief agenda.	2.8			A1
Marold	Erick W.	EWM	Senior	3/6/2007	Corrected issues identified in Part I of the RADAR report.	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/6/2007	Working on the 2007 audit budget for Delphi.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/6/2007	Finalizing 2006 audit files and preparing them for archive.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/6/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	0.3			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Finalizing documentation and organizing Pension/OPEB files in preparation of archiving 2006 workpapers	0.4			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Discussing planning procedures for the 2007 audit with D. Chamarro.	1.3			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Cleaning up email file in preparation of archiving the 2006 audit.	2.0			A1
Ranney	Amber C.	ACR	Senior	3/6/2007	Organizing Q3 review workpapers in preparation of archiving the files	3.2			A1
Sanusi	Adrian	AS	Intern	3/6/2007	Organizing workpapers in preparation of archiving 2006 audit	2.6			A1
Sanusi	Adrian	AS	Intern	3/6/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.6			A1
Sanusi	Adrian	AS	Intern	3/6/2007	Creating log of workpaper files to be sent to the record center for archiving	2.9			A1
Schwandt	Lisa N.	LNS	Staff	3/6/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	3/6/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	3.2			A1
Sheckell	Steven F.	SFS	Partner	3/6/2007	Review planning for 2007	2.6			A1
Sheckell	Steven F.	SFS	Partner	3/6/2007	Review roles for 2007 audit	3.4			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	Review of fixed asset and tooling planning agenda for C. Tompkins at Thermal.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	Review of agenda for meeting with Corporate accounting group.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	Discussion with E. Marold regarding archiving status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	Discussion with A. Ranney regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	Review of hours by division through 3/2.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/6/2007	ASQ survey coordination.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with L. Justice regarding new eng. code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Hatzfeld regarding DOM February 15, 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Coordination of UK pensions - Conference Call per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with S. Sheckell and V. Humpesh regarding preparing agenda for UK conference call.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Preparation of 2006 audit hours by level per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with J. Simpson regarding approach to completing S. Sheckell's requested eng. economics schedules (i.e. billings by month by area, etc.).	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Preparation of 2006 Corporate Audit Debrief 3.7.07 presentation per E. Marold.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Discussion with S. Sheckell and J. Simpson regarding 2006 engagement economics and 2006 billings by area.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Work on 2006 billings schedule by area.	5.6			A1
Asher	Kevin F.	KFA	Partner	3/7/2007	Review of the 2007 staffing plan	1.2			A1
Boehm	Michael J.	MJB	Manager	3/7/2007	Preparation of audit files for archiving.	2.2			A1
Boehm	Michael J.	MJB	Manager	3/7/2007	Reviewed Corporate files to ensure compliance with firm's archiving rules.	2.6			A1
Boehm	Michael J.	MJB	Manager	3/7/2007	Reviewed E&S file to ensure compliance with firm's archiving rules	1.8			A1
Chamarro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Generated a master file to document all planning documents needed to be completed for 2007.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Completed the Understand the Business Template for the 2007 audit.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Reviewed and organized divisions workpapers in preparation of the archiving of the 2006 audit work.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Reviewed E&Y's internal database for updated planning documents in order to complete 2007 planning.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/7/2007	Corporate- Researched Delphi's 2006 10K to complete the Understand the Business Template for the 2007 audit.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Development of slide decks for divisional executive session meetings, as well as agenda for E&Y and Divisional President meeting sessions.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	Q1 - Send draft of quarterly budget and work plan to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	Q1 - Make edits to quarterly budget and work plan	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Arrangements for Divisional Presidents meetings and review of presentation materials	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Review of actual hours relative to budget for divisional work	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Discussion with E. Marold regarding 2007 materiality calculation.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation for the audit de-brief meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of TARS debrief meeting materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of workpapers for archive.	1.0			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Reviewed DPSS AWS file for unsigned worksteps and for worksteps without evidence associated.	1.1			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Detail reviewed the Understanding the Business Template and used external resources to update information within the template.	2.1			A1
Marold	Erick W.	EWM	Senior	3/7/2007	Reviewed AHG AWS file for unsigned worksteps and for worksteps without evidence associated.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/7/2007	Corrected issues identified in Part II of the RADAR report.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/7/2007	Time spent preparing the 2007 audit budget for Delphi.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/7/2007	Finalizing 2006 audit files and preparing them for archive.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Meeting with E. Marold and A. Krabill to discuss planning responsibilities for the 2007 audit	1.1			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Discussing planning procedures for the 2007 audit with D. Chamarro.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/7/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	4.4			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Creating log of workpaper files to be sent to the record center for archiving	2.1			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Organizing workpapers in preparation of archiving 2006 audit	2.4			A1
Sanusi	Adrian	AS	Intern	3/7/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	2.9			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Finalizing workpapers from the year end audit in preparation for archiving.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Organized corporate year end and interim workpapers into clean and consolidated folders.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	3/7/2007	Updated AWS for missing paper profiles, ensured all paper profiles had associations, and ensured names were correct on all paper profiles.	2.8			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Coordination with international offices.	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Review roles for 2007 audit	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2007	Review planning for 2007	3.4			A1
Simpson	Jamie	JS	Senior Manager	3/7/2007	Time spent reviewing pre-approval requests.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/7/2007	Time spent archiving the 2006 engagement.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/7/2007	Discussion with N. Miller and S. Sheckell regarding 2007 budget.	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2007	Review of IT audit workpapers (SAS70)/ Development of CIO update materials	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with T. Manire and A. Menth regarding Fresh Start Advisory and Fresh Start Steering Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with N. Miller regarding Estimate to complete vs. ARMS schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Revise Delphi ASQ Participant list per K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with B. Hamblin, J. Simpson, A. Krabill and J. Hegelmann regarding Delphi FIN 48 codes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with J. Simpson regarding Adv. Hrs by Month by Area REVISED	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Preparation of Delphi UK Conference Call Agenda per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with J. Simpson and B. Hamblin regarding new activity codes for the 2007 audit.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with L. Beasely regarding Delphi Team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Miscellaneous activities such as providing assistance to engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Register T. Tamer for E&Y online per C. Tosto.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Begin placing 2006 final IA reports on team server per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Work on A/C and Management E&Y Quality Assessment emails per K. Asher.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Meeting coordination for engagement team.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/8/2007	Review of the 2007 staffing plan	1.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2007	Preparation for Corporate Audit debrief meeting	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/8/2007	Met with R. Reimink, J. Garrett, J. Volek and J. Lamb to conduct 2006 Audit Debrief and initial 2007 audit planning.	2.4			A1
Boehm	Michael J.	MJB	Manager	3/8/2007	Preparation of audit files for archiving.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Ran the RADAR report and fixed AWS issues in preparation of the archiving of the 2006 audit workpapers.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Completed the Understand the Business Template for the 2007 audit.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Researched Delphi's 2006 10K to complete the Understand the Business Template for the 2007 audit.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/8/2007	Corporate- Manually reviewed divisions AWS file to ensure all worksteps had proper work associations.	3.2			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review relevant sections of the E&Y financial reporting developments and QTLY checklist for consistency.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Discussion with C. Tosto and A. Krabill to discuss draft Q1 budget and FIN 48 approach.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review budget proposed for Q1 audit work and workplan, including quarterly checklist and draft information request list.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Meeting with J. Hegelmann to discuss Q1 budget and workplan procedures.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Development of slide decks for divisional executive session meetings, as well as agenda for E&Y and Divisional President meeting sessions.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of draft SAS 100 audit program for 2007.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of GAM and SAS 100 auditing guidance.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Development of additional quarterly review considerations.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Confirm with H Aquino which charge code to use for planning and for FIN 48	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Q1 Workplan - Review and discuss draft of Q1 workplan and budget with L. DeMers.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Preparation for the audit debrief meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Discussion with E. Marold regarding 2007 materiality calculation.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Discussion with A. Ranney regarding 2007 audit scoping.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	2006 audit de-brief meeting with J. Volek, R. Reimink, J. Lamb, J. Gattet, J. Simpson, M. Boehm, E. Marold, N. Miller and A. Ranney.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Preparation of workpapers for archive.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Updated workpaper log related to archiving process.	0.8			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Calculated the 2007 planning materiality and tolerable error.	1.4			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Reviewed E&S AWS file for unsigned worksteps and for worksteps without evidence associated.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Reviewed Powertrain AWS file for unsigned worksteps and for worksteps without evidence associated.	2.1			A1
Marold	Erick W.	EWM	Senior	3/8/2007	Calculated TE allocation for in-scope ledgers.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	Working on the 2007 audit budget for Delphi.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	E&Y corporate audit team meeting with J. Garrett, J. Volek, R. Reimink and J. Lamb to debrief on the 2006 audit.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/8/2007	Finalizing 2006 audit files and preparing them for archive.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Cleaning up email file in preparation of archiving the 2006 audit.	0.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Meeting with R. Reimink, J. Lamb, J. Volek and J. Garrett to debrief on the 2006 Corporate audit and plan for 2007.	2.9			A1
Ranney	Amber C.	ACR	Senior	3/8/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	5.5			A1
Sanusi	Adrian	AS	Intern	3/8/2007	Organizing workpapers in preparation of archiving 2006 audit	2.1			A1
Sanusi	Adrian	AS	Intern	3/8/2007	Reviewing AWS file for proper associations and sign offs in preparation of archiving 2006 audit	4.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/8/2007	Coordination with international offices	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/8/2007	Review planning for 2007	3.9			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Discussion with K. Gerber regarding her involvement with the 2007 audit.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Discussion with S. Sheckell regarding fees by month by activity code.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Discussion with A. Krabill, M. Boehm, N. Miller, A. Ranney and E. Marold regarding agenda for meeting with Corporate accounting department.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Discussion with N. Miller regarding the 2007 budget.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Time spent archiving Thermal AWS workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Review of actual hours by activity code for 2006.	1.4			A1
Simpson	Jamie	JS	Senior Manager	3/8/2007	Meeting with J. Garrett, J. Volek, R. Reimink and J. Lamb to discuss 2006 audit process and considerations for 2007	2.3			A1
Tanner	Andrew J.	AJT	Senior Manager	3/8/2007	Review of IT audit workpapers (SAS70) / Development of CIO update materials	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with M. Sakowski and A. Ranney regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with S. Sheckell regarding 2006 audit billings by area.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of FD president -Follow up to February 15th DOM Meetings.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with J. Simpson regarding archiving process related to fee/pre-approval binders, etc.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Update int'l statutory filing deadlines based on acknowledgements per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with J. Henning regarding qtrly. div. mtgs.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of meetings for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of Asia travel plans with S. Sheckell, T. Manire and J. Hasse.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Coordination of new activity codes for 2007 audit.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2007	E&S - Status update call with R. Hofmann, M. Wilkes, K. Bellis and E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/9/2007	Discussion of 2007 audit worksteps with J. Simpson, E. Marold and N. Miller	0.4			A1
Boehm	Michael J.	MJB	Manager	3/9/2007	Reviewed revisions to Intangible Assets accounting policy and prepared comments for TARS group.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/9/2007	Preparation of audit files for archiving.	1.4			A1
Cash	Kevin L.	KLC	Partner	3/9/2007	Meeting with B. Walker re Update on plans for 2007 and review of current year issues	3.6			A1
Chamarro	Destiny D.	DDC	Staff	3/9/2007	Corporate- Completed the Understand the Business Template for the 2007 audit.	3.2			A1
Chamarro	Destiny D.	DDC	Staff	3/9/2007	Corporate- Accumulated data for the preparation of the 2007 scoping.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Discussion update with H Aquino re: charging time for FIN 48 engagement	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Q1 - Send copy of Q1 client assistance list to C. Tosto and L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Q1 - Send quarterly budget and work plan draft to L. DeMers and C. Tosto for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Q1 - review previous billings to adjust quarterly budget before submission for review	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Q1 - Prepare draft of Q1 client assistance list	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Meeting with B. Walker, J. Piazza, K. Cash to review and discuss IT controls changes anticipated during 2007	1.2			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Meeting with D. Bayles and N. Miller re: 2007 controls planning and key issues around IT transformation	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Coordination of arrangements for Divisional Presidents meetings.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Review of presentation materials for Divisional Presidents meetings.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Discuss ER&D and review Powertrain Exec management deck with J. Brooks.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/9/2007	Drafting of statutory audit e-mail for international teams.	0.5			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Met with M. Fawcett and N. Miller to discuss the 2007 corporate framework.	1.1			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Prepared a quarterly review workprogram for division review procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Attended the 2006 audit debrief meeting	2.2			A1
Marold	Erick W.	EWM	Senior	3/9/2007	Reviewed the revised corporate framework and prepared comments for Delphi's consideration.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Meeting with D. Bayles and J. Henning to discuss current year internal control considerations.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Working on the 2007 audit budget for Delphi.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Time spent finalizing 2006 audit files and preparing them for archive.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Meeting with M. Fawcett and C. Adams to discuss the corporate controls framework.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/9/2007	Review of the Corporate controls framework in preparation for meeting with the SOX group.	3.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Reviewing the Company's control framework to determine the appropriateness of the employee cost controls.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Walking through our procedures to set up the 2007 audit scope analysis with D. Chamarro.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/9/2007	Sorting through and organizing files in preparation of archiving 2006 workpapers.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	3/9/2007	Final review of missing sign-offs of E&C/AHG workpapers/AWS file (unsigned, unassociated evidence) before files are getting archived.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	3/9/2007	Finalizing workpapers from the year end audit in preparation for archiving.	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/9/2007	Coordination with international offices	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/9/2007	Review planning for 2007	4.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with A. Ranney regarding Corporate framework- employee cost comments.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with A. Ranney regarding AWS archiving for pension/OPEB.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Discussion with N. Miller regarding 2007 framework.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Review of actual hours by activity code summary	1.9			A1
Simpson	Jamie	JS	Senior Manager	3/9/2007	Time spent archiving 2006 audit workpapers.	2.1			A1
Cash	Kevin L.	KLC	Partner	3/10/2007	Clean up of 2006 wps and final review of ITGC wps	2.6			A1
Cash	Kevin L.	KLC	Partner	3/11/2007	Clean up of 2006 wps and final review of ITGC wps	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Miscellaneous activities such as providing assistance to engagement team.	4.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence regarding follow-up to February 15th DOM Meeting - Debrief with EY - DPSS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with J. Henning regarding GAMx Training.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with K. Cash regarding High-level planning for IT Audit SOX activities meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill and S. Jackson regarding Delphi eRoom.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with A. Krabill, T. Manire and S. Sheckell regarding Fresh Start Advisory and Fresh Start Steering Meetings on calendar.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Research Pre-approvals - EBP per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	3/12/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/12/2007	Prepared blackline version of E&Y comments on intangible asset policy for A. Pavlov.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/12/2007	Reviewed Intangible Asset Policy with A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/12/2007	E&S Audit - Discussion with A. Krabill and S. Sheckell regarding Workstream inventory procedures for 2007.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/12/2007	Preparation of consolidated planning documentation.	2.7			A1
Boehm	Michael J.	MJB	Manager	3/12/2007	Preparation of Corporate files for archiving process.	2.7			A1
Cash	Kevin L.	KLC	Partner	3/12/2007	Clean up of 2006 workpapers.	1.6			A1
Cash	Kevin L.	KLC	Partner	3/12/2007	Final review of ITGC workpapers.	3.6			A1
Chamarro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Performed work to prepare 2006 audit workpapers for archiving.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	3/12/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	5.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Review of 2007 SOX framework re: identification of key controls, and preliminary considerations related to 2007 test plans.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Development of Executive Staff Session agendas and Divisional President/E&Y agendas, in preparation for Q1 SAS 100 reviews - for both corporate and all divisions.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group: S. Sheckell and K. Asher.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of revised Delphi intangible and equity accounting policies.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Discussion with M. Boehm regarding revised Delphi intangible and equity accounting policies.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of initial 2007 international scoping.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Meeting with D. Bayles to discuss Delphi's 2007 internal control testing scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Discussion of budgets with N. Miller.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of latest corporate planning documentations.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Review of tax workpapers prior to archiving.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Finalization of 2006 archiving.	1.9			A1
Marold	Erick W.	EWM	Senior	3/12/2007	Resolved component conflicts with the Powertrain AWS file.	2.6			A1
Marold	Erick W.	EWM	Senior	3/12/2007	Resolved component conflicts within the AHG AWS file.	2.7			A1
Marold	Erick W.	EWM	Senior	3/12/2007	Resolved component conflicts with the Steering AWS file.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Meeting with S. Sheckell and J. Simpson to review 2007 budget.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Meeting with J. Simpson to discuss the 2007 budget.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Wrap-up procedures from 2006 and archiving.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Time spent working on 2007 budget.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/12/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	2.1			A1
Pacella	Shannon M.	SMP	Manager	3/12/2007	Finalizing workpaper documentation prior to archival.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/12/2007	Finalizing workpaper documentation for final archival process	3.6			A1
Ranney	Amber C.	ACR	Senior	3/12/2007	Summarizing comments for the Company based on review of the Corporate Control Framework.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/12/2007	Preparing archive forms for each Delphi division in preparation of archiving the 2006 audit files.	4.1			A1
Ranney	Amber C.	ACR	Senior	3/12/2007	Setting up a summary listing in-scope locations for the 2007 audit.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	3/12/2007	Updating the NC Archive Records Center to include all workpaper folder references.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	3/12/2007	Ensuring workpaper folders are all included in AWS.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/12/2007	Correspond with international offices	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/12/2007	Review audit planning materials	5.9			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Coordination of pension asset planning meeting with Treasury.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Time spent obtaining quarter book examples from other clients for consideration for Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Communication with E&Y Austria regarding I/C balances.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Reviewing emails related to Delphi for deletion as part of archiving process.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Review of 2007 budget.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2007	Review of pre-approval requests.	2.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/12/2007	Meeting with K. Cash and S. Pacella to discuss plan for 2007	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/12/2007	Meeting with K. Cash to debrief on 2006 and plan for 2007	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with B. Hamblin regarding Delphi Feb. 07 t/e reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with J. Simpson regarding Staffing schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Adjustments to J. Henning's calendar for Audit Committee Meeting per Jeff.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with China and S. Sheckell regarding Evaluation and Pre-Approval of Tax Services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with M. Sakowski and O. Saimoua regarding E&Y Updated MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with L. Ellwood-Filkens regarding TSRS memo.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with S. Sheckell and N. Miller regarding Delphi - Engagement Letter 2007.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	3/13/2007	Work on Saginaw Meeting 3.14.07.ppt per M. Hatzfeld.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Met with A. Pavlov to discuss modifications to revised intangible asset policy.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Reviewed Corporate budget for 2007 audit.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Discussion of quarterly review procedures and budgeted time with E. Marold and N. Miller	0.6			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Discussed shared service center changes for 2007 audit with M. Hatzfeld.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Preparation of staffing template.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/13/2007	Preparation of Corporate files for archiving process.	2.8			A1
Chamarro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Generated the 2007 planning folders for the engagement workpapers.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Performed work to prepare 2006 audit workpapers for archiving.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	3/13/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migragation for the 2007 audit.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group: S. Sheckell and K. Asher.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Discussion of budgets with N. Miller.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Correspondence with international teams regarding statutory issues.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Review of initial 2007 international scoping.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Finalization of 2006 archiving.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/13/2007	Revised the PM & TE calculation based on discussions with A. Krabill.	0.8			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Reviewed modified workpaper log with K. Asher, S. Sheckell and A. Krabill.	1.4			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored E&S archived file to ensure the integrity of the archived file.	1.8			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored DPSS archived file to ensure the integrity of the archived file.	1.9			A1
Marold	Erick W.	EWM	Senior	3/13/2007	Restored AHG archived file to ensure the integrity of the archived file.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Wrap-up procedures from 2006 and archiving.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Preparation of the 2007 engagement letter.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Review of the derivatives process documentation as it compares to the SOX control testing to be performed.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/13/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/13/2007	Finalizing workpaper documentation for final archival process	3.4			A1
Pacella	Shannon M.	SMP	Manager	3/13/2007	Finalizing workpaper documentation prior to archival.	3.8			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Discussing 2007 Scope analysis with A. Krabill.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Drafting a memo to describe our scope analysis for the 2007 integrated audit.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Reviewing firm guidance to accumulate all required planning documents.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/13/2007	Detail reviewing and making edits to the Scope Analysis schedule for the 2007 audit.	5.4			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Backing up AWS engagements, archiving them, and restoring them back into AWS.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Uploading AWS engagements to the NC Archive Records Center.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Updating the NC Archive Records Center to include all workpaper folder references.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	3/13/2007	Ensuring workpaper folders are all included in AWS.	2.8			A1
Sheckell	Steven F.	SFS	Partner	3/13/2007	Review audit planning materials	3.9			A1
Simpson	Jamie	JS	Senior Manager	3/13/2007	Discussion with S. Pacella regarding archiving TSRS items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/13/2007	Time spent on archiving 2006 engagement.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/13/2007	Review of fees by month/by area for 2006 and development of 2007 estimate.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/13/2007	Work on 1st quarter budget and client assistance list	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with A. Krabill regarding eRoom for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with team regarding Qtrly Div. Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with Australia regarding pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on executive session agendas per M. Hatzfeld.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/14/2007	Preparation of Corporate files for archiving process.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Prepare 2006 audit workpapers for archiving.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Finished formulating the scoping template for the 2007 audit.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	3/14/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migragation for the 2007 audit.	5.4			A1
DeMers	Laurie A.	LAD	Senior Manager	3/14/2007	Meeting with S. Sheckell, C. Tosto, and D. Kelley regarding fresh start accounting and opportunities to assist company with tax accounting matters and value added ideas.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	3/14/2007	Review Q1 budget and workplan and client information request list and send to A. Krabill.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Status and content discussion of Q1 TARS accounting memo log.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Discussion of Corporate policy related to JV accounting and reconciliation process/protocols with A. Brazier and N. Miller.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group: S. Sheckell and K. Asher.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2007	Preparation of divisional audit debrief/planning agendas	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of latest corporate planning documentations.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of tax workpapers prior to archiving.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Review of initial 2007 international scoping.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Correspondence with international teams regarding statutory issues.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/14/2007	Finalization of 2006 archiving.	3.1			A1
Marold	Erick W.	EWM	Senior	3/14/2007	Met with M. Fawcett, C. Adams and N. Miller to discuss Corporate control framework and Delphi's responses to our comments.	1.2			A1
Marold	Erick W.	EWM	Senior	3/14/2007	Prepared a work plan and budget for the division SAS 100 review	2.9			A1
Marold	Erick W.	EWM	Senior	3/14/2007	Prepared example analytics that could be obtained from Hyperion and used as part of our quarterly review.	3.9			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with K. St. Romain to discuss scoping and the divisional control framework.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Detailed review of corporate framework in order to provide comments to the SOX team.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with M. Fawcett, J. Volek, C. Adams and E. Marold to discuss the corporate framework.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Meeting with G. Lee to discuss the intercompany derivative accounting process.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/14/2007	Wrap-up procedures from 2006 and archiving.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2007	Review of the derivatives process documentation as it compares to the SOX control testing to be performed.	1.8			A1
Ranney	Amber C.	ACR	Senior	3/14/2007	Completing archive requirements for the 2006 audit	4.2			A1
Ranney	Amber C.	ACR	Senior	3/14/2007	Preparing documents for planning of the 2007 audit	3.3			A1
Schwandt	Lisa N.	LNS	Staff	3/14/2007	Updating the NC Archive Records Center to include all workpaper folder references.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	3/14/2007	Backing up AWS engagements, archiving them, and restoring them back into AWS.	6.7			A1
Sheckell	Steven F.	SFS	Partner	3/14/2007	Discuss 8k and other topics with T. Timko	1.6			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with M. Hatzfeld regarding Saginaw Meeting 3.14.07.ppt.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with C. Smoker regarding Delphi Audit Results Book.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with K. Asher regarding ASQ survey.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with M. Hatzfeld regarding DOM February 15, 2007.ppt.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with M. Hatzfeld regarding DPSS '06 Audit debrief mtg.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with M. Hatzfeld regarding executive session agendas.	0.2			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with A. Krabill regarding Delphi Corporate TDPE.	0.3			A1
Aquino	Heather	HRA	Client	3/15/2007	Correspondence with M. Sakowski and O. Saimoua regarding E&Y Updated MAC Address status.	0.3			A1
Aquino	Heather	HRA	Client	3/15/2007	Preparation of Controller's Roundtable Agenda.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence regarding follow-up to February 15th DOM Meeting; Debrief with EY.	0.6			A1
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of audit planning activities	1.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Review of revised Equity policy.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Preparation of Corporate files for archiving process.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/15/2007	Preparation of consolidated planning documentation.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	3/15/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	3/15/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migration for the 2007 audit.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Status and content discussion of Q1 TARS accounting memo log.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Development of Q1 SAS 100 review strategy, budget, scope, scheduling, and communication of status of output to partner group: S. Sheckell and K. Asher.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Development of Executive Staff Session agendas and Divisional President/E&Y agendas, in preparation for Q1 SAS 100 reviews - for both corporate and all divisions.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Review of initial 2007 international scoping.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Finalization of 2006 archiving.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Conference call with J. Simpson and E&Y Luxembourg to discuss statutory issues.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Meeting with D. Bayles to discuss Delphi's 2007 internal control testing scoping.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Meeting with S. Sheckell, K. Asher, E. Marold and K. Asher to discuss 2007 planning documents.	2.1			A1
Marold	Erick W.	EWM	Senior	3/15/2007	Met with K. Asher, S. Sheckell and A. Krabill to discuss PM, TE and TE assignment.	1.3			A1
Marold	Erick W.	EWM	Senior	3/15/2007	Restored Packard archived file to ensure the integrity of the archived file.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/15/2007	Updated the Corporate AWS file to reflect procedures performed by Tax.	4.0			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Reviewing the company's updated hedge documentation.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Planning inventory procedures at the divisions.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/15/2007	Planning the Delphi 2007 audit, including considerations to significant risks and combined risk assessments.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/15/2007	Finalizing workpaper documentation for final archival process	3.5			A1
Ranney	Amber C.	ACR	Senior	3/15/2007	Completing archive requirements for the 2006 audit	5.1			A1
Ranney	Amber C.	ACR	Senior	3/15/2007	Preparing documents for planning of the 2007 audit	2.9			A1
Sheckell	Steven F.	SFS	Partner	3/15/2007	Discuss 8k and other topics with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/15/2007	Review audit planning materials	4.4			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of email correspondence from E&Y Luxembourg in preparation for conf. call.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Discussion with K. Asher, S. Sheckell and N. Miller regarding 2007 budget and fees.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Conf. call with A. Krabill and E&Y Luxembourg regarding 2006 statutory audit.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of 2007 budget.	1.6			A1
Smith	Carolyn E.	CES	Staff	3/15/2007	Provision - 2006: Review emails and electronic files for archiving process.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with M. Sakowski and A. Krabill regarding E&Y/Delphi Team Phone List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with B. Hamblin, J. Simpson and K. Asher regarding payments.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Coordination of TDPE part 2 per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with M. Sakowski and O. Saimoua regarding E&Y Updated MAC Address status.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with J. Henning regarding SAP Packard pre-approval.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on Powertrain presentation per M. Hatzfeld.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Reviewed FAS 150 in conjunction with Equity policy review.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Review of equity policy in preparation of meeting with A. Pavlov	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Corporate TARS - Coordination of meeting with A. Pavlov.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Discussion with A. Ranney, E. Marold and A. Krabill regarding workpaper log.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/16/2007	Review of firm's guidance regarding impact of proposed PCAOB standard on 2007 audit planning.	2.8			A1
Chamarro	Destiny D.	DDC	Staff	3/16/2007	Corporate- Updated the Understanding the Business template for the 2007 audit.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	3/16/2007	Corporate- Performed maintenance on the AWS file in preparation of the GAMx migragation for the 2007 audit.	7.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Status and content discussion of Q1 TARS accounting memo log.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2007	Review of 2006 debrief deck for meeting with Delphi SOX team	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/16/2007	Review of revised Delphi intangible and equity accounting policies and discussion with M. Boehm.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	3/16/2007	Finalization of 2006 archiving.	0.8			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Ran the RADAR report on the archived Corporate AWS file.	1.1			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Met with K. St. Romain to discuss the timing of Delphi's revisions to the division control framework.	1.2			A1
Marold	Erick W.	EWM	Senior	3/16/2007	Performed a test run of the archive file for the Corporate AWS file.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/16/2007	Reviewed the Auburn Hills facility purchase agreement, assignment and lease agreement entered into by Delphi on 3/2/07	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/16/2007	Reviewing the company's updated hedge documentation.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/16/2007	Planning the Delphi 2007 audit, including considerations to significant risks and combined risk assessments.	4.2			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Call with M. Harris to discuss 2007 Planning.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Finalizing workpaper documentation prior to archival.	1.9			A1
Pacella	Shannon M.	SMP	Manager	3/16/2007	Finalizing workpaper documentation for final archival process	3.9			A1
Ranney	Amber C.	ACR	Senior	3/16/2007	Completing archive requirements for the 2006 audit	1.3			A1
Ranney	Amber C.	ACR	Senior	3/16/2007	Preparing documents for planning of the 2007 audit	2.7			A1
Sheckell	Steven F.	SFS	Partner	3/16/2007	Discuss 8k and other topics with T. Timko	0.9			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with N. Miller and A. Krabill regarding internal controls debrief agenda.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with A. Ranney, E. Marold, A. Krabill and M. Boehm regarding archiving process.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2007	Discussion with J. Henning and N. Miller regarding internal controls debrief meeting.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/18/2007	Work on E&Y PT Executive Session Agenda 3/19/07 (REVISED) per M. Hatzfeld.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/18/2007	Preparation of agenda for pension asset meeting with Treasury.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/18/2007	Preparation of agenda for controller's roundtable meeting.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Work on 2006 SOX Debrief Agenda per N. Miller.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/19/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate Partner	3/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Asher	Kevin F.	KFA	Manager	3/19/2007	General audit planning work related to Powertrain	1.1			A1
Boehm	Michael J.	MJB	Manager	3/19/2007	Met with A. Pavlov to discuss recommendations for edits in Equity policy.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/19/2007	Completed archiving workpaper log.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/19/2007	Review of FAS 150 and FAS 158 in preparation of meeting with A. Pavlov.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	3/19/2007	Corporate-Preparing 2006 AWS file for the 2007 audit (GAMx).	8.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Participation in Powertrain Executive Staff Session.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Prepare e-mail to L. DeMers to review draft of budget to actual for year end work performed	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Populating budget to actual analysis for February activity based on February billing.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/19/2007	Work on preparing budget to actual results for year end audit by reviewing - sort February activity	3.6			A1
Henning	Jeffrey M.	JMH	Partner	3/19/2007	2006 Debrief/2007 Planning meeting with Powertrain executive committee	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Research and discussion with M. Boehm regarding the Company's revised equity accounting policy.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Meeting with K. St. Romain, E. Marold and N. Miller to discuss the Company's 2007 internal control testing scope and framework.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with E. Marold regarding 2006 workpaper sign-off log for K. Asher to sign.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Review of slides for the internal control audit de-brief meeting with D. Bayles.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Preparation of agenda for status update meetings with T. Timko.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with A. Ranney and E. Marold regarding 2007 planning items.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Workpaper organization prior to archiving.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Review of slides for the controller's roundtable meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Drafted a memo regarding our assignment of tolerable error to in-scope ledgers.	1.6			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the E&S division.	2.1			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the T&I division.	2.1			A1
Marold	Erick W.	EWM	Senior	3/19/2007	Finalized archive of the DPSS division.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Review of the Company's updated derivatives and hedge documentation, including the hedge designation forms and other items.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Preparing the agenda for the SOX debrief meeting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Preparation for a client meeting to discuss derivatives and hedge accounting topics.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/19/2007	Meeting with K. St. Romain, A. Krabill, and E. Marold to discuss the divisional framework and the status of management's scoping.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/19/2007	Finalizing workpapers and preparing AWS file for archival.	5.2			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Preparing the Q1 client assistance list.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Performing required procedures to plan for the 2007 Delphi audit.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/19/2007	Preparing 2006 audit files and AWS engagements for archive.	4.6			A1
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review scope materials with team	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review 2007 planning materials	3.6			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Preparation of agenda for controller's roundtable meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Discussion with S. Pacella regarding planning meeting with Internal Audit.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Preparation of log for archiving process.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/19/2007	Review of SOD memo as part of archiving process.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with D. Chamarro regarding Delphi Audit Engagement Letter	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with M. Boehm regarding Estimate to Complete tracking.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with S. Jackson and A. Krabill regarding Delphi eRoom.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence regarding updated Delphi 2007 Audit Engagement Letter.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with A. Krabill, M. Hatzfeld, etc. regarding Follow-up to February 15th DOM Meeting - Debrief with EY for E&S.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Work on Controller's Roundtable Agenda.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Preparation of E&Y Quality Assessment emails.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/20/2007	Discussed Corporate staffing with E. Marold.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/20/2007	Distribution of estimate to complete staffing template to divisional seniors and managers to assist in completion of staffing requests.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/20/2007	Finalization of workpaper log for E. Marold for archiving purposes.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/20/2007	Preliminary planning for 2007 engagement.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	3/20/2007	Corporate-Updated Understanding the Business template for 2007 audit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	3/20/2007	Corporate-Preparing 2006 aws file for the 2007 audit (GAMx).	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/20/2007	Packard - Correspondence relative to timing of 2006 debrief meeting with Division president	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/20/2007	Review of controllers community presentation materials.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/20/2007	2006 SOX process debrief with D. Bayles and his team	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Review of corporate planning items in advance of the TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Preparation for the ICC debrief meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Review of TDPE planning materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Debrief meeting with D. Bayles, M. Fawcett, K. St. Romain, J. Henning, J. Simpson and N. Miller.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Preparation of materials for the upcoming planning meeting with T. Timko.	2.3			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared the Summary of Documentation Added after the Report Release Date for review by K. Asher.	0.6			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Drafted a memo regarding our assignment of tolerable error to in-scope ledgers.	0.6			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared the 2007 API in-scope locations for the E&S division.	1.7			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared the Estimate to Complete template for the Corporate audit based on the budget provided by N. Miller.	2.4			A1
Marold	Erick W.	EWM	Senior	3/20/2007	Prepared test GAMx file for Delphi to develop an understanding of the migration process.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2007	Meeting with M. Sandelich to walk him through the hyper-inflationary accounting impact on the Promotora Joint Venture investment account.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2007	Meeting with D. Bayles, K. St. Romain, M. Fawcett, J. Henning, J. Simpson and A. Krabill for a debrief on the 2006 audit.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/20/2007	Finalization of budget, and communication of the divisional and corporate budgets to the respective teams in order to facilitate staffing.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/20/2007	Scoping meeting with S. Sheckell and J. Simpson	0.8			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	ACS-Reviewing the proposed budget for the 2007 audit.	0.2			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Dayton-Reviewing the proposed budget for the 2007 audit.	0.2			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Meeting with D. Puri, S. Burger, M. Fortunak, S. Sheckell & J. Simpson to discussing strategy for testing 2007 pension plan balances.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Preparing the Audit Summary Memo for the 2007 audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Performing required procedures to plan for the 2007 Delphi audit.	1.8			A1
Ranney	Amber C.	ACR	Senior	3/20/2007	Reviewing the procedures performed to prepare the AWS file for GAMx migration.	3.6			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Attend T. Timko status and corp controllers meetings	1.4			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Prepare fee information for 2007 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Review scope materials with team	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/20/2007	Review audit committee materials	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Revisions to Controllers roundtable agenda.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Discussion with H. Aquino regarding 2007 fee estimate.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Discussion with D. Puri, S. Burger, S. Sheckell and A. Ranney regarding pension asset planning.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Discussion with S. Sheckell regarding 2007 fee estimate.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Meeting with D. Bayles, K. St. Romain and M. Fawcett regarding 2007 internal control planning	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/20/2007	Conf. call with S. Sheckell and S. Pacella regarding TSRS scope and involvement of Internal Audit for 2007.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Provide Severance-Related Accounting Guidance to S. Sheckell for controller roundtable meeting per M. Boehm.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence regarding Delphi Istanbul Pre-approval.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with J. Hasse and T. Manire regarding Updated Travel itinerary for S. Sheckell traveling on 05/08/2007 03:30 pm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Meeting with J. Simpson and A. Krabill regarding 2006 vs. 2007 international/domestic fees schedule.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on controller's roundtable slides.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on 2006 vs. 2007 international/domestic fees schedule per J. Simpson.	2.8			A1
Asher	Kevin F.	KFA	Partner	3/21/2007	Preparation for the March 26 audit committee meeting	1.4			A1
Asher	Kevin F.	KFA	Partner	3/21/2007	Audit planning objective overview	2.1			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Discussed DPSS staffing with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Discussed GAMx migration with N. Miller and A. Ranney.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Prepared DPSS staffing estimate to complete.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Prepared a comparison of FAS 88, 112 and 146 for the Controller's Roundtable meeting.	1.8			A1
Boehm	Michael J.	MJB	Manager	3/21/2007	Preliminary planning for 2007 engagement.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	3/21/2007	Corporate-Preparing 2006 aws file for the 2007 audit (GAMx).	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Review of corporate planning items in advance of the TDPE.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Discussions with S. Pacella regarding TSRS work performed in France.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Correspondence with Austria E&Y team regarding IT testing performed in France.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Correspondence with foreign teams regarding various statutory matters where information is needed from the corporate team.	2.1			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Researched the treatment of costs associated with offerings by companies in bankruptcy (i.e. expense per SOP 90-7 or accounted for within equity).	3.4			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Prepared the Summary of Documentation Added after the Report Release Date for review by K. Asher.	0.9			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Reviewed updated UBT based on comments provided to preparer.	1.3			A1
Marold	Erick W.	EWM	Senior	3/21/2007	Prepared the estimate to complete template for the E&S division based on the budget provided by N. Miller.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Planning for the 2007 consolidated Delphi audit.	2.0			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Planning for divisional audit procedures.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/21/2007	Staffing and planning the timing for the Packard and Thermal divisional procedures.	3.2			A1
Ranney	Amber C.	ACR	Senior	3/21/2007	ACS-Filling out estimates to complete for the 2007 audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/21/2007	Dayton-Filling out estimates to complete for the 2007 audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/21/2007	Performing required procedures to plan for the 2007 Delphi audit.	5.9			A1
Schwandt	Lisa N.	LNS	Staff	3/21/2007	Preparing AWS for GAMX integration.	4.3			A1
Sheckell	Steven F.	SFS	Partner	3/21/2007	Review 2007 planning materials	3.9			A1
Simpson	Jamie	JS	Senior Manager	3/21/2007	Review of workpaper archive list.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2007	Review of agenda for status meeting with T. Timko.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/21/2007	Review of 2007 worldwide fee estimate	2.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Correspondence with T. Bishop and S. Sheckell regarding slide for AC meeting.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Correspondence with M. Kearns regarding quarterly divisional meeting schedules.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Correspondence with S. Sheckell and M. Sakowski regarding controller's roundtable meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Work on 2007 fee schedule per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Locate Fresh Start Presentations per S. Sheckell; send to J. Sheppard accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Work on ASQ meeting coordination.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Work on 2006 vs. 2007 international/domestic fees schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Discussions with J. Simpson, K. Asher and S. Sheckell regarding 2007/2006 audit fees (international and domestic).	1.2			A1
Asher	Kevin F.	KFA	Partner	3/22/2007	Audit planning objective overview	1.1			A1
Asher	Kevin F.	KFA	Partner	3/22/2007	Audit planning work related to Powertrain	2.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed DPSS staffing with S. Sheckell.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed GAMx migration with N. Miller and A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed Controller's Roundtable meeting with S. Sheckell.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Preparation of staffing template for financial reporting, quarterly reviews and consolidation processes.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Preliminary planning for 2007 engagement.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2007	Discussed Corporate staffing with N. Miller.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	3/22/2007	Corporate-Preparing 2006 AWS file for the 2007 audit (GAMx).	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Review of divisional budgets, scheduling and ARMS information prepared by N. Miller and M. Boehm.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	3/22/2007	Powertrain - Drafting 2007 audit staffing schedule	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Meeting with J. Williams to discuss various administrative matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Review of corporate planning items in advance of the TDPE.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Meeting with T. Timko, S. Sheckell, J. Simpson and the corporate accounting directors and managers to discuss initial 2007 planning.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Meeting with M. Fawcett to discuss the corporate framework.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Review of the updates to the corporate framework.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/22/2007	Planning for the 2007 consolidated Delphi audit.	3.7			A1
Pacella	Shannon M.	SMP	Manager	3/22/2007	Call with A. Bianco to discuss status of role redesign project and other IT matters.	0.3			A1
Ranney	Amber C.	ACR	Senior	3/22/2007	Going over GAMx implementation with C. Yankley - discussing considerations for the 2007 Delphi audit and preparing engagement file for migration.	8.1			A1
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Preparing AWS for GAMX integration.	1.8			A1
Sheckell	Steven F.	SFS	Partner	3/22/2007	Prepare fee information for 2007 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/22/2007	Review 2007 planning materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/22/2007	Attend T. Timko status and corp controllers meetings	2.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Discussion with S. Sheckell and K. Asher regarding fee estimate for 2007.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Meeting with M. Fawcett to discuss E&Y comments on Corporate framework.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of planning meeting agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of rollforward of international fees for 2007 fee estimate.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/22/2007	Meeting with T. Timko, J. Williams, T. Tamer, J. Garrett, S. Kihn, and D. Bayles, S. Sheckell and A. Krabill to discuss 2007 audit planning.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/22/2007	Discussion with T. Tamer related to 1st quarter timing	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Coordination of PwC workpaper review.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Work on ASQ meeting coordination.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/23/2007	Discussed Archiving process and documentation with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2007	E&S - Weekly status update call with R. Hofmann, M. McWhorter and M. Wilkes.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/23/2007	Purged e-mails related to 2006 audit that were not required for workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/23/2007	Preliminary planning for 2007 engagement.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Review of Controllers' Roundtable slide deck and debrief with J. Simpson, N. Miller, M. Boehm and S. Sheckell - relative to significant divisional related items.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Review of corporate planning items in advance of the TDPE.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/23/2007	Time spent understanding how GAMx will impact our audit procedures for 2007.	2.3			A1
Pacella	Shannon M.	SMP	Manager	3/23/2007	Scoping meeting with S. Sheckell and J. Simpson	0.5			A1
Ranney	Amber C.	ACR	Senior	3/23/2007	Submitting 2006 archive forms to the NC Archive Records Database	0.5			A1
Ranney	Amber C.	ACR	Senior	3/23/2007	Going over GAMx implementation with C. Yankley - discussing considerations for the 2007 Delphi audit and preparing engagement file for migration.	7.6			A1
Sheckell	Steven F.	SFS	Partner	3/23/2007	Prepare fee information for 2007 audit	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2007	Review 2007 planning materials	1.9			A1
Simpson	Jamie	JS	Senior Manager	3/23/2007	Review of pension/OPEB draft footnote for Q1 10Q.	0.4			A1
Pacella	Shannon M.	SMP	Manager	3/24/2007	Review IT 2007 control framework to provide feedback.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence regarding Delphi - Netherland Invoice - engagement to charge.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence with A. Ranney regarding National AABS content collection initiative.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence with M. Hatzfeld regarding Planning Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence with J. Simpson regarding pre-approvals.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Assist M. Hatzfeld with Saginaw slide deck.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	ASQ coordination process per J. Nemeroff.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Work on Planning Estimate to Complete per M. Boehm.	1.1			A1
Asher	Kevin F.	KFA	Partner	3/26/2007	Attendance at the March 26 audit committee meeting	6.5			A1
Boehm	Michael J.	MJB	Manager	3/26/2007	Discussion with N. Miller regarding Corporate audit timing	0.6			A1
Boehm	Michael J.	MJB	Manager	3/26/2007	Preparation of staffing template for estimate to complete related to Corporate audit.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Review of bankruptcy news.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Update process comments in preparation for meeting on 3/28	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Update SOX process comments in preparation for meeting on 3/28	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Prepare copies of documentation examples in preparation for meeting on 3/28	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Review comments documentation and provide examples to support specific comments	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/26/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	3.9			A1
Miller	Nicholas S.	NSM	Manager	3/26/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	4.1			A1
Pacella	Shannon M.	SMP	Manager	3/26/2007	Review IT 2007 control framework to provide feedback.	2.2			A1
Pacella	Shannon M.	SMP	Manager	3/26/2007	Develop 2007 scoping, testing and planning documentation.	5.0			A1
Ranney	Amber C.	ACR	Senior	3/26/2007	Preparing the Corporate & Consolidated Quarterly Review Program.	1.3			A1
Ranney	Amber C.	ACR	Senior	3/26/2007	Preparing documents for the 2007 team directed planning events.	6.7			A1
Sheckell	Steven F.	SFS	Partner	3/26/2007	Draft fees for 2007 audit	2.6			A1
Sheckell	Steven F.	SFS	Partner	3/26/2007	Attendance at the March 26 audit committee meeting	5.9			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Working on IT Technical Environment Scoping Template.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Time spent running Audit Efficiency tool for Delphi.	0.9			A1
Stille	Mark Jacob	MJS	Staff	3/26/2007	Conference call with S. Pacella and K. Cash to discuss Delphi Control Framework and critical controls for 2007 Audit.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/26/2007	Work with J. Hegelmann on outline and materials for Wednesday meeting with T. Tamer related to process improvements and fresh start accounting	1.5			A1
Tosto	Cathy I.	CIT	Partner	3/26/2007	Work with J. Hegelmann to prepare materials for upcoming meeting with T. Tamer regarding year-end tax provision process comments, observations and fresh start accounting issues	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with J. Simpson regarding 2007 Fees.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with M. Sakowski regarding Revised Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Correspondence with S. Sheckell and J. Williams regarding calendar coordination.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Assist M. Hatzfeld with AHG slide deck.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	ASQ coordination process per J. Nemeroff.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Coordination of 2007 Quarterly Financial Reporting document retrieval per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Conference call with A. Krabill, E. Marold, S. Jackson and B. Moran regarding Delphi e-Room deployment.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Revise Adv. Hrs/Fees by Month by Area per S. Sheckell and J. Simpson.	1.7			A1
Asher	Kevin F.	KFA	Partner	3/27/2007	Audit planning and team organization	1.7			A1
Boehm	Michael J.	MJB	Manager	3/27/2007	Preparation of consolidated planning documentation	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Discussion with J. Hegelmann regarding process improvement documents and specific examples of items.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Review tax provision process and SOX process improvements memorandum for purposes of sharing with client.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/27/2007	Meet with H. Aquino to discuss registering new computer for purposes of obtaining connectivity.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Review of bankruptcy news.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2007	Status call with L. DeMers re: preparation for meeting and materials for meeting on 3/28	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Powertrain - Correspondence with Division and E&Y France re: statutory audit push down of corporate held balances	1.1			A1
Kearns	Matthew R.	MRK	Senior	3/27/2007	AHG - Working on staffing template for 2007 AHG audit	1.4			A1
Kearns	Matthew R.	MRK	Senior	3/27/2007	Powertrain - Working on staffing template for 2007 Powertrain audit	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Correspondence with B. Murray regarding upcoming meetings.	0.2			A1
Marold	Erick W.	EWM	Senior	3/27/2007	Prepared a fraud discussion agenda for the 3/30 TDPE.	2.6			A1
Marold	Erick W.	EWM	Senior	3/27/2007	Prepared a quarterly review workprogram for the division review.	2.7			A1
Marold	Erick W.	EWM	Senior	3/27/2007	Updated the 2007 scoping schedule based on comments from A. Krabill	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Meeting with treasury and corporate accounting, including A. Brazier, J. Volek, T. Krause and N. Dhar to discuss new hedge designation documentation.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2007	Review of the changes made to the corporate controls framework.	2.8			A1
Pacella	Shannon M.	SMP	Manager	3/27/2007	Develop 2007 scoping, testing and planning documentation.	4.6			A1
Ranney	Amber C.	ACR	Senior	3/27/2007	Preparing the Corporate & Consolidated Quarterly Review Program.	0.6			A1
Ranney	Amber C.	ACR	Senior	3/27/2007	Preparing documents for the 2007 team directed planning events.	7.4			A1
Schwandt	Lisa N.	LNS	Staff	3/27/2007	Consolidating inventory figures from all divisions in order to determine which inventory observations are needed.	6.9			A1
Sheckell	Steven F.	SFS	Partner	3/27/2007	Review consolidated planning information	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/27/2007	Draft fees for 2007 audit	4.4			A1
Simpson	Jamie	JS	Senior Manager	3/27/2007	Time spent on archiving process.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of corporate quarterly audit program.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of 2007 worldwide Delphi fees.	1.9			A1
Stille	Mark Jacob	MJS	Staff	3/27/2007	Development of independent, SAS 65, & management review test templates for '07 audit.	2.3			A1
Stille	Mark Jacob	MJS	Staff	3/27/2007	Working on IT Technical Environment Scoping Template.	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with J. Simpson and M. Sakowski regarding Internet Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Discussion with J. Simpson regarding 2007 Fees schedules.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Corporate TDPE coordination.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Work on 2007 Fees schedules per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Coordination of ASQ process.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Finalize draft of Estimate to complete vs. ARMS 2007 schedule per M. Boehm.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Boehm	Michael J.	MJB	Manager	3/28/2007	Discussion of L. Powers' schedule with E. Marold and A. Krabill.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/28/2007	Preparation of 2007 staffing template.	2.6			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Prepare for meeting with T. Tamer regarding process improvement items and fresh start accounting.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Meet with T. Tamer, C. Tosto and D. Kelley regarding tax process improvement items and fresh start accounting matters as it relates to tax considerations.	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Discussion with A. Krabill regarding audit engagement staffing for quarters and YE and general budget discussion.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Discussion with J. Hegelmann regarding Q1 matters; email client assistance list to client accordingly.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Various follow-up with A. Krabill regarding FIN 48, Q1 tax provision budget and client assistance list.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Send Tax Alerts to T. Tamer.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Staffing discussion with C. Tosto	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2007	Staffing and budget discussion with L. DeMers.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Participation in 2006 Debrief with K. Stipp and Bertrand re: AHG division	1.4			A1
Horner	Kevin John	KJH	Staff	3/28/2007	Packard: Travel time from Troy, MI to Warren, OH to complete the Delphi Packard Inventory observation.	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Review of 10-Q draft.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Discussion regarding the e-room with E. Marold.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Review of latest Delphi 8-k's	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Meeting with D. Bayles to discuss European controllers conference agenda and slide presentations.	1.6			A1
Marold	Erick W.	EWM	Senior	3/28/2007	Prepared a preliminary U.S. physical inventory observation schedule for discussion.	3.7			A1
Miller	Nicholas S.	NSM	Manager	3/28/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/28/2007	Thermal - Planning meeting with D. Greenbury and B. Kolb.	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/28/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	3.6			A1
Pacella	Shannon M.	SMP	Manager	3/28/2007	Develop 2007 scoping, testing and planning documentation.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	3/28/2007	Preparing spreadsheet comparing all divisions inventory figures to Hyperion in order to determine which plants to include in our observations.	6.4			A1
Sheckell	Steven F.	SFS	Partner	3/28/2007	Attend FAS 133 session with treasury	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of agenda for Thermal planning meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of Delphi staffing with M. Boehm.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Thermal - Meeting with D. Greenbury and B. Kolb to discuss Q1 timing/audit plan.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of UBT (understand the business) form for planning event.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/28/2007	Review of Delphi 2007 fees.	1.8			A1
Stille	Mark Jacob	MJS	Staff	3/28/2007	Development of independent, SAS 65, & management review test templates for '07 audit.	1.4			A1
Stille	Mark Jacob	MJS	Staff	3/28/2007	Development of workpaper reference scheme for '07, updated for GAMx objective numbers accordingly.	1.6			A1
Tosto	Cathy I.	CIT	Partner	3/28/2007	Contact J. Hegelmann to request she provide certain tax alerts to T. Tamer related to certain foreign country law changes	0.2			A1
Tosto	Cathy I.	CIT	Partner	3/28/2007	Prepare email to E&Y Germany and France requesting attendance at controller's conference, to provide feedback on year-end process in preparation for meeting, and provide them example of what we have provided to client	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/28/2007	Meeting with T. Tamer, L. Demers, and D. Kelley regarding fresh start accounting, 1st quarter, and E&Y observations related to year-end tax provision process	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with Spain regarding Pre-approval requested.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with J. Simpson and team regarding Delphi 2007 Advisory Charge Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with N. Winn and J. Simpson regarding supplies requested for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with J. Henning and L. Schwandt regarding Delphi Contacts.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with J. Simpson regarding 2007 pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Coordination of ASQ process.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/29/2007	Discussed Saginaw staffing with M. Hatzfeld and G. Imberger.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2007	Preparation of 2007 staffing template.	1.7			A1
Cash	Kevin L.	KLC	Partner	3/29/2007	Delphi ITGC Controls Planning and Framework update	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	3/29/2007	Meeting with T. Tamer to discuss process improvement items related to tax process.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2007	Powertrain - Correspondence with Division and E&Y France re: statutory audit push down of corporate held balances	0.6			A1
Horner	Kevin John	KJH	Staff	3/29/2007	Packard: Toured plant 11 for the physical inventory observation and completed necessary checklists for documentation purposes.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/29/2007	Packard: Travel time from Warren, OH to Troy, MI after completing the Delphi Packard inventory observation.	3.7			A1
Horner	Kevin John	KJH	Staff	3/29/2007	Packard: Completed test counts for the physical inventory observation.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Meeting with S. Sheckell to discuss the European controllers conference.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Review of materials for the team directed planning event.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Review of 10-Q draft.	1.2			A1
Marold	Erick W.	EWM	Senior	3/29/2007	Met with A. Krabill to review all of the handouts for the TDPE.	1.6			A1
Marold	Erick W.	EWM	Senior	3/29/2007	Updated UBT based on review notes from J. Simpson.	2.3			A1
Marold	Erick W.	EWM	Senior	3/29/2007	Made revisions to TDPE documentation based on review notes from A. Krabill.	4.1			A1
Miller	Nicholas S.	NSM	Manager	3/29/2007	Planning for the divisional audits, including consideration for the workprogram for the substantive and controls testing.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/29/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	2.8			A1
Pacella	Shannon M.	SMP	Manager	3/29/2007	Meeting with J. Piazza, M. Harris, K. Cash to discuss IT SOX Planning for 2007.	2.9			A1
Pacella	Shannon M.	SMP	Manager	3/29/2007	Develop 2007 scoping, testing and planning documentation.	5.3			A1
Sheckell	Steven F.	SFS	Partner	3/29/2007	International coordination	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/29/2007	Discussion with S. Sheckell regarding fees.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2007	Review of Delphi pre-approval requests.	1.9			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Development of workpaper reference scheme for '07, updated for GAMx objective numbers accordingly.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Downloading data from SAP for NSJE procedures.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/29/2007	Reviewing test templates with S. Pacella and revision of test templates.	1.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2007	Development of workplans for database and operating systems for '07 audit.	2.3			A1
Tosto	Cathy I.	CIT	Partner	3/29/2007	Discussion with J. Whitson regarding year-end observations related to tax provision process	0.4			A1
Tosto	Cathy I.	CIT	Partner	3/29/2007	Meeting with T. Tamer and L. DeMers regarding year-end observations	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Meeting coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Attend Corporate TDPE.	3.1			A1
Asher	Kevin F.	KFA	Partner	3/30/2007	Accounting research on Q1 technical matters	1.2			A1
Asher	Kevin F.	KFA	Partner	3/30/2007	Attend team directed planning event meeting	3.8			A1
Boehm	Michael J.	MJB	Manager	3/30/2007	Preparation of 2007 staffing template.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/30/2007	Participated in team-directed planning event with S. Sheckell, K. Asher, A. Krabill, J. Simpson, E. Marold and H. Aquino.	5.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2007	Participation in Delphi 2007 Team Directed Planning event with K. Asher, S. Sheckell, J. Henning and remainder of AABS team.	6.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2007	Discussion with C. Tosto re: preparation of slide deck for meeting regarding income tax accounting processes with controller	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2007	Work on preparing slide deck presentation for meeting between E&Y Tax partners, Delphi controllers office and Delphi Income Tax Accounting	3.3			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2007	Attend Corporate Team Planning event.	3.5			A1
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Review of materials for the team directed planning event.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Attend Corporate team directed planning event.	5.5			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Made revisions to UBT and API Scoping schedule based on comments from N. Miller	0.8			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Prepared documentation for TDPE (creating handouts, etc).	2.1			A1
Marold	Erick W.	EWM	Senior	3/30/2007	Attended the Team Directed Planning Event.	5.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/30/2007	Planning for the 2007 audit, including consideration to the GAMx implementation, consideration of significant risks, and preparing for the team directed planning event.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/30/2007	Meeting with K. St. Romain to discuss the divisional controls framework.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/30/2007	Attended initial team directed planning event for the 2007 audit.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	3/30/2007	Updated the 8k binder for Delphi filings.	0.5			A1
Sheckell	Steven F.	SFS	Partner	3/30/2007	Review consolidated planning information	3.9			A1
Simpson	Jamie	JS	Senior Manager	3/30/2007	Participation in Delphi team directed planning event.	5.0			A1
Tosto	Cathy I.	CIT	Partner	3/30/2007	Discussion with J. Hegelmann how to draft presentation materials for our year-end tax accounting observations	0.6			A1
A1 Project Total:						<u>1,280.1</u>		<u>\$3,000,000</u>	
Accounting Assistance - A2 Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Development of punchlist of remaining open items to complete 3/31/06 audit and provision of instruction to K. Tremain in regards to remaining items needed in order to complete the draft of the financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Provide S. Sheckell and J. Henning with updates related to Catalyst carve-out audit.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	3/7/2007	Conf. call with J. Williams re: completion of Catalyst audit	0.6	\$575	\$345	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Discussion with J. Williams and J. Henning re status of Catalyst carve-out audit.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Timko re: Catalyst carve-out audit status.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Development of final punchlist of open items requiring client attention to finalize draft financial statements.	0.9	\$470	\$423	A2
Saimoua	Omar Issam	OIS	Staff	3/13/2007	Reviewed SOPA's related to Tulsa.	3.9	\$220	\$858	A2
Saimoua	Omar Issam	OIS	Staff	3/13/2007	Reviewed SOPA's related to SLP.	4.1	\$220	\$902	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	3/14/2007	Review status of Catalyst audit and actions to complete	0.9	\$575	\$518	A2
Saimoua	Omar Issam	OIS	Staff	3/14/2007	Started reconciling the old version of financials to new version.	4.0	\$220	\$880	A2
Saimoua	Omar Issam	OIS	Staff	3/14/2007	Obtained the Financials from K. Tremain and reviewed accordingly.	4.3	\$220	\$946	A2
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence regarding meetings for Finalization of Catalyst Carve-Out Audit 12/31/05 and 3/31/06.	0.7	\$140	\$98	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Quality review of release package contents SRM, OAR, representation letters, and GAAP checklist with J. Henning in preparation for issuance of 2005 and 3/31/06 audited financial statements.	0.5	\$470	\$235	A2
Saimoua	Omar Issam	OIS	Staff	3/15/2007	Continued reconciling old version of financials to new version.	5.5	\$220	\$1,210	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Quality review of release package contents SRM, OAR, representation letters, and GAAP checklist with J. Henning in preparation for issuance of 2005 and 3/31/06 audited financial statements.	3.1	\$470	\$1,457	A2
Henning	Jeffrey M.	JMH	Partner	3/16/2007	Review report package on Catalyst Audit	2.4	\$575	\$1,380	A2
Saimoua	Omar Issam	OIS	Staff	3/16/2007	Met with K. Tremain to discuss financial statement tie out.	3.8	\$220	\$836	A2
Saimoua	Omar Issam	OIS	Staff	3/16/2007	Reconciled the financials to support documents.	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Review of V3 of Catalyst carve-out financial statements.	2.7	\$470	\$1,269	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Review of SOPA's A-E.	1.8	\$470	\$846	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2007	Preparation of client assistance package to complete audit.	1.3	\$470	\$611	A2
Saimoua	Omar Issam	OIS	Staff	3/17/2007	Performed tie out of the new version of the Catalyst financial statements .	6.1	\$220	\$1,342	A2
Henning	Jeffrey M.	JMH	Partner	3/18/2007	Review of FS drafts and analytical review	2.1	\$575	\$1,208	A2
Chamarro	Destiny D.	DDC	Staff	3/19/2007	Catalyst Carve Out- Performed maintenance of the AWS file.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Inquiry sessions held with C. Arkwright, M. Dean, D. Williams, K. Tremain, and B. Thelen.	1.0	\$470	\$470	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Review of financial statements and footnotes.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Performance of subsequent procedures.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Coordination/execution of partner and 2nd partner review.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Discussion with M. Hatzfeld regarding carve-out matters.	0.4	\$470	\$188	A2
Chamarro	Destiny D.	DDC	Staff	3/20/2007	Catalyst Carve Out- Performed maintenance of the AWS file.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Inquiry sessions held with C. Arkwright., M. Dean, D. Williams, K. Tremain and B. Thelen.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Review of financial statements and footnotes.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Performance of subsequent procedures.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Coordination/execution of partner and 2nd partner review.	0.3	\$470	\$141	A2
Henning	Jeffrey M.	JMH	Partner	3/20/2007	Review of updated financial statements, additional closing entries	4.0	\$575	\$2,300	A2
Kearns	Matthew R.	MRK	Senior	3/20/2007	Internal communication regarding wrapping up engagement prior to issuing financial statements	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Inquiry sessions held with C. Arkwright., M. Dean, D. Williams, K. Tremain and B. Thelen.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Audit update meeting with K. Tremain and C. Arkwright.	1.7	\$575	\$978	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Audit update call with M. Dean.	1.3	\$575	\$748	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Review updates to financial statements - cash flow statement and updated footnote support	3.0	\$575	\$1,725	A2
Kearns	Matthew R.	MRK	Senior	3/21/2007	Finalization of electronic workpaper documentation for the Catalyst carve-out audit.	0.6	\$300	\$180	A2
Kearns	Matthew R.	MRK	Senior	3/21/2007	Time incurred tying out final statement of cash flows support schedule	4.4	\$300	\$1,320	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Coordination of Delphi Catalyst financials for formatting and proofreading per M. Hatzfeld.	0.3	\$140	\$42	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Inquiry sessions held with C. Arkwright., M. Dean, D. Williams, K. Tremain and B. Thelen.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Finalization of substantive audit procedures related to client prepared SOPA entries.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Review of financial statements and footnotes.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Performance of subsequent procedures.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Coordination/execution of partner and 2nd partner review.	0.3	\$470	\$141	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Update post audit review.	1.8	\$575	\$1,035	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Review updated FS and final SOPA's.	2.3	\$575	\$1,323	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Conference with B. Thelen re: SLP matters	0.9	\$575	\$518	A2
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Coordination of Delphi Catalyst Financials at word processing.	0.2	\$140	\$28	A2
Fitzpatrick	Michael J.	MJF	Partner	3/23/2007	Second partner review - discussion and point clearance with J. Henning.	2.0	\$825	\$1,650	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Second partner review - discussion and point clearance with M. Fitzpatrick.	1.9	\$470	\$893	A2
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Coordination of updates/revised Catalyst financials per M. Hatzfeld.	0.2	\$140	\$28	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Meeting with K. Tremain and W. Tilotti to discuss FAS 158, minority interest and cashflow disclosures - pursuant to 2nd partner review comments.	1.1	\$470	\$517	A2
Aquino	Heather	HRA	Client Serving Associate	3/27/2007	Coordination of updates/revised Catalyst financials per M. Hatzfeld.	0.3	\$140	\$42	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Time spent reviewing final version of financial reporting as part of carve-out audit finalization.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Management inquiries performed as part of subsequent event update procedures.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Edit and review of final management representation letter drafts.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Performance of subsequent event substantive audit procedures.	1.5	\$470	\$705	A2
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Review FS changes and M. Fitzpatrick's questions on FS draft	2.9	\$575	\$1,668	A2
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Coordination of updates/revised Catalyst financials per M. Hatzfeld.	0.3	\$140	\$42	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2007	2005 audit finalization, financial reporting, final management inquiries, management representation letters and subsequent event update procedures.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Review Independent Partner Comments and post audit update with D. Williams.	1.6	\$575	\$920	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Time spent reviewing final version of financial reporting as part of carve-out audit finalization.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Management inquiries performed as part of subsequent event update procedures.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Edit and review of final management representation letter drafts.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Performance of subsequent event substantive audit procedures.	0.4	\$470	\$188	A2
A2 Catalyst Project Total:						113.8		\$45,937	
Corporate									
Tosto	Cathy I.	CIT	Partner	3/5/2007	FIN 48 - Discuss approach with D. Kelley.	0.3	\$575	\$173	A2
Hegelmann	Julie Ann	JAH	Senior	3/6/2007	FIN 48 - Call with L. DeMers and A. Krabill to discuss work plan and approach to auditing FIN 48	0.4	\$300	\$120	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparation of FIN 48 audit procedures workplan.	0.2	\$470	\$94	A2
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	FIN 48 - Review material to assist in the drafting of a workplan for FIN 48 audit	1.9	\$300	\$570	A2
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	FIN 48 - Work on drafting FIN48 workplan for audit steps - Measurement, Tax Planning, Interest and Penalties, and Classifications steps	2.8	\$300	\$840	A2
Hegelmann	Julie Ann	JAH	Senior	3/7/2007	FIN 48 - Start drafting workplan for FIN 48 audit steps - scope and recognition steps	3.3	\$300	\$990	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Preparation of FIN 48 audit procedures workplan.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Review FIN 48 spreadsheet prepared by client and uncertain tax positions described.	0.2	\$470	\$94	A2
DeMers	Laurie A.	LAD	Senior Manager	3/8/2007	Discuss FIN 48 workplan with J. Hegelmann.	0.2	\$470	\$94	A2
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Conference call with C. Tosto and L. DeMers re: budget and work plan for FIN 48	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Work on Delphi FIN48 workplan with L. DeMers.	1.0	\$300	\$300	A2
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	Review and discussion of FIN48 workplan draft with L DeMers.	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	JAH	Senior	3/8/2007	FIN 48 - Work on FIN 48 work plan and budget	2.6	\$300	\$780	A2
Tosto	Cathy I.	CIT	Partner	3/8/2007	Discuss and coordinate meeting and agenda for process improvements with T. Tamer including fresh start accounting	0.9	\$575	\$518	A2
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Assist S. Sheckell with Delphi access letter.	0.3	\$140	\$42	A2
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Preparation of email to A. Krabill draft regarding FIN 48 workplan	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Discussion with A Krabill re: timing and development of FIN 48 work plans for domestic and international work	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	3/9/2007	Prepare e-mail to tax team outlining coordination with audit and timing of FIN 48 work plans and budget	0.7	\$300	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	3/12/2007	Development of the FIN 48 audit program.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	3/13/2007	Development of the FIN 48 audit program.	0.9	\$470	\$423	A2
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Assist K. Asher with PwC access letter.	0.3	\$140	\$42	A2
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of workpaper access letter and related process for PwC	2.2	\$770	\$1,694	A2
Sheckell	Steven F.	SFS	Partner	3/15/2007	Draft access letter for PwC workpaper review	2.2	\$575	\$1,265	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Review of the Cadiz Form 8-K disclosure.	0.8	\$770	\$616	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Meeting regarding the Cadiz Form 8-K disclosure.	0.4	\$770	\$308	A2
Asher	Kevin F.	KFA	Partner	3/19/2007	Review of PwC workpaper review access letter	1.1	\$770	\$847	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Preparation of FIN 48 audit program.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	3/19/2007	Meeting with A. Brazier, J. Montgomery, N. Dhar and S. Sheckell to discuss various derivative and hedge accounting topics.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	3/19/2007	Follow-up on questions from the company in regards to derivative and hedge accounting.	1.1	\$330	\$363	A2
Sheckell	Steven F.	SFS	Partner	3/19/2007	Review revised derivatives documentation to comply with new standards	1.4	\$575	\$805	A2
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Preparation for the PwC workpaper review.	0.7	\$140	\$98	A2
Krabill	Aaron J.	AJK	Senior Manager	3/20/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	2.2	\$470	\$1,034	A2
Sheckell	Steven F.	SFS	Partner	3/20/2007	Describing and responding to PwC workpaper review requests	2.2	\$575	\$1,265	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Preparation of details for the PwC workpaper review.	0.6	\$470	\$282	A2
Schwandt	Lisa N.	LNS	Staff	3/21/2007	Preparing AWS files for synchronization onto the PwC loaner computers for review.	3.7	\$140	\$518	A2
Sheckell	Steven F.	SFS	Partner	3/21/2007	Describing and responding to PwC workpaper review requests	0.7	\$575	\$403	A2
Simpson	Emma-Rose S.	ESS	Staff	3/21/2007	Prepared laptop computers for use by PwC to facilitate their review of our electronic workpapers	2.2	\$220	\$484	A2
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Preparation for the PwC workpaper review.	0.9	\$140	\$126	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Research regarding the treatment of the proposed rights offering issuance costs, including research of the treatment by other companies.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Preparation of details for the PwC workpaper review.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Preparing AWS files for synchronization onto the PwC loaner computers for review.	2.8	\$140	\$392	A2
Schwandt	Lisa N.	LNS	Staff	3/22/2007	Synchronizing files and preparing them for use by PwC on loaner computers.	3.4	\$140	\$476	A2
Sheckell	Steven F.	SFS	Partner	3/22/2007	Describing and responding to PwC workpaper review requests	0.9	\$575	\$518	A2
Simpson	Emma-Rose S.	ESS	Staff	3/22/2007	Prepared laptop computers for use by PwC and removed E&Y confidential workpapers from the hardcopy files	1.8	\$220	\$396	A2
Tosto	Cathy I.	CIT	Partner	3/22/2007	Draft agenda/materials for meeting with T. Tamer related to year-end audit.	0.6	\$575	\$345	A2
Kane	Steven M.	SMK	Manager	3/23/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nymex portion in hypothetical derivative calc.	0.9	\$375	\$338	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Preparation of FIN 48 audit program.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Meeting with A. Brazier and M. Sandelich to discuss the accounting for the proposed rights offering issuance costs.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Meeting with PwC team to discuss audit workpaper organization for their review of the 2006 audit workpapers.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Preparation of details for the PwC workpaper review.	1.2	\$470	\$564	A2
Miller	Nicholas S.	NSM	Manager	3/23/2007	Reviewing the Company's updated derivative and hedging documentation.	4.3	\$330	\$1,419	A2
Miller	Nicholas S.	NSM	Manager	3/23/2007	FAS 133 - discussion with S. Kane re inclusion of fixed nymex portion in hypothetical derivative calc.	0.9	\$330	\$297	A2
Schwandt	Lisa N.	LNS	Staff	3/23/2007	Preparing workpapers and overseeing PwC review of workpapers.	6.2	\$140	\$868	A2
Sheckell	Steven F.	SFS	Partner	3/23/2007	Describing and responding to PwC workpaper review requests	1.5	\$575	\$863	A2
Simpson	Emma-Rose S.	ESS	Staff	3/23/2007	Inventoried & transferred workpapers to location for PwC to review them.	1.4	\$220	\$308	A2
Simpson	Emma-Rose S.	ESS	Staff	3/23/2007	Supervised workpapers during PwC's review.	3.6	\$220	\$792	A2
Simpson	Jamie	JS	Senior Manager	3/23/2007	Coordination of PWC workpaper review.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	3/26/2007	Preparation for the PwC workpaper review.	0.5	\$140	\$70	A2
Boehm	Michael J.	MJB	Staff	3/26/2007	Assisted PwC due diligence team in workpaper review	0.9	\$330	\$297	A2
Chamarro	Destiny D.	DDC	Senior	3/26/2007	Observed workpapers while PwC reviewed work.	0.6	\$220	\$132	A2
Hegelmann	Julie Ann	JAH	Staff	3/26/2007	Review process comments, example documentation and fresh start accounting slides with C. Tosto in preparation for meeting on 3/28	0.7	\$300	\$210	A2
Schwandt	Lisa N.	LNS	Partner	3/26/2007	Observing review of corporate workpapers by PwC in order to ensure security of workpapers.	8.0	\$140	\$1,120	A2
Sheckell	Steven F.	SFS	Partner	3/26/2007	Research impairment for Steering questions	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	3/27/2007	Research related to the impact of impairment results from updated UAW discussions	1.6	\$770	\$1,232	A2
Fitzpatrick	Michael J.	MJF	Manager	3/27/2007	Consultation for the accounting of the Steering impairment.	1.9	\$825	\$1,568	A2
Kane	Steven M.	SMK	Staff	3/27/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nymex portion in hypothetical derivative calc. and regression	0.6	\$375	\$225	A2
Schwandt	Lisa N.	LNS	Partner	3/27/2007	Completion of PwC workpaper review.	1.1	\$140	\$154	A2
Sheckell	Steven F.	SFS	Manager	3/27/2007	PwC workpaper review	0.6	\$575	\$345	A2
Kane	Steven M.	SMK	Staff	3/28/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nymex portion in hypothetical derivative calc. and regression	1.1	\$375	\$413	A2
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Meeting with A. Brazier to discuss the accounting for the Cadiz restructuring.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Partner	3/28/2007	FAS 133 - discussion with S. Kane re inclusion of fixed nymex portion in hypothetical derivative calc. and regression	1.2	\$330	\$396	A2
Sheckell	Steven F.	SFS	Partner	3/28/2007	Research impairment for Steering questions	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	3/28/2007	Review E&Y guidance on FIN 48 to address T. Tamer's question on disclosure requirements for items reasonably possible to occur in the next 12 months	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	3/29/2007	Research regarding accounting for the Cadiz bankruptcy.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	3/29/2007	Research impairment for Steering questions	2.2	\$575	\$1,265	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	3/30/2007	Research on the FASB 144 impact of update UAW assumptions	2.6	\$770	\$2,002	A2
Fitzpatrick	Michael J.	MJF	Partner	3/30/2007	Consultation for the accounting of the Steering impairment.	2.1	\$825	\$1,733	A2
Kane	Steven M.	SMK	Manager	3/30/2007	FAS 133 - discussion with N. Miller re inclusion of fixed nymex portion in hypothetical derivative calc. and regression	0.9	\$375	\$338	A2
Miller	Nicholas S.	NSM	Manager	3/30/2007	Meeting with N. Dhar and S. Kane to discuss the regression analysis used in the company's hedging program.	1.1	\$330	\$363	A2
Sheckell	Steven F.	SFS	Partner	3/30/2007	Research impairment for Steering questions	1.1	\$575	\$633	A2
A2 Corporate Project Total:						112.9		\$42,734	
Financial Remediation									
Sheckell	Steven F.	SFS	Partner	3/7/2007	Discuss internal control remediation activities related to shared services outsourcing	1.0	\$575	\$575	A2
A2 Financial Remediation Project Total:						1.0		\$575	
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	3/8/2007	Fresh start accounting meeting regarding the valuation process	3.2	\$770	\$2,464	A2
Krabill	Aaron J.	AJK	Senior Manager	3/8/2007	Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	3/8/2007	Fresh start accounting meeting	2.4	\$575	\$1,380	A2
Tosto	Cathy I.	CIT	Partner	3/8/2007	Discussion with T. Tamer on fresh start and other matters.	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	3/14/2007	Attend the Fresh start advisory meeting	1.2	\$770	\$924	A2
Sheckell	Steven F.	SFS	Partner	3/14/2007	Fresh start accounting research	2.5	\$575	\$1,438	A2
Krabill	Aaron J.	AJK	Senior Manager	3/15/2007	Fresh start steering committee meeting.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Research regarding various fresh start accounting questions from B. Murray.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	3/21/2007	Meeting with B. Murray to discuss current fresh start accounting matters.	1.7	\$470	\$799	A2
Boehm	Michael J.	MJB	Manager	3/22/2007	Researched SOP 90-7 to prepare for Fresh Start accounting.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	3/22/2007	Research regarding various fresh start accounting questions from B. Murray.	0.7	\$470	\$329	A2
Tosto	Cathy I.	CIT	Partner	3/22/2007	Meet with D. Kelley to discuss and prepare for meeting with T. Tamer on fresh start acctg	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Conference call with J. Burns to discuss current fresh start valuation matters.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	3/23/2007	Prepare fresh start materials for meeting with T. Tamer	1.1	\$575	\$633	A2
Hegelmann	Julie Ann	JAH	Senior	3/26/2007	Review fresh start accounting slide deck and fresh start accounting thesis prepared by D. Kelley and provide comments accordingly.	1.1	\$300	\$330	A2
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Call with J. Hendy to discuss next steps for the fresh start property valuation review.	0.3	\$470	\$141	A2
Krabill	Aaron J.	AJK	Senior Manager	3/27/2007	Conference call with B. Murray, KPMG valuation team and J. Hendy to discuss the fresh start property valuation methodology.	1.6	\$470	\$752	A2
Sherrock	Justin J.	JJS	Staff	3/27/2007	Conference call to discuss the fresh start property valuation methodology.	2.0	\$220	\$440	A2
Tosto	Cathy I.	CIT	Partner	3/27/2007	Finalize fresh start discussion materials for Wednesday call	0.2	\$575	\$115	A2
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	3/28/2007	Weekly meeting with B. Murray to discuss current fresh start accounting topics.	1.4	\$470	\$658	A2
Sheckell	Steven F.	SFS	Partner	3/28/2007	Fresh start accounting discussions with T. Timko and team	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	3/28/2007	Attend fresh start advisory committee meeting	0.9	\$575	\$518	A2
A2 Fresh Start Accounting Project Total:						28.7		\$15,071	
Furukawa									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Discussion with Nick Miller re: Furukawa engagement letter for 2006 and 2005.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	3/6/2007	Wrap-up of 2005 Furukawa audit.	1.2	\$330	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Planning for the 2006 Furukawa audit engagement, including development of the audit budget.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Wrap-up procedures related to the 2005 Furukawa audit, including the development of estimate to complete on 2005 audit.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Planning for the 2006 Furukawa audit engagement, including discussion of pre-approval and independence requirements for 2006 audit.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Planning for the 2006 Furukawa audit engagement, including development of the audit budget.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Preparation of the engagement letter for the 2006 Furukawa audit engagement.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Planning for the 2006 Furukawa audit engagement, including preparation of pre-approval request.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2007	Review of 2005 audit workpapers.	2.3	\$470	\$1,081	A2
Miller	Nicholas S.	NSM	Manager	3/8/2007	Wrap-up of 2005 Furukawa audit.	0.5	\$330	\$165	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Senary re finalization of 2006 audit fee as well as costs to complete 2005 audit.	0.9	\$470	\$423	A2
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Work on Furukawa engagement letter per N. Miller.	0.9	\$140	\$126	A2
Miller	Nicholas S.	NSM	Manager	3/14/2007	Preparation of Furukawa engagement letter and other planning items.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	3/20/2007	Planning procedures on the Furukawa audit - discussions with M. Schuppe to provide him with confirm templates, etc.	1.2	\$330	\$396	A2
A2 Furukawa Project Total:						12.6		\$5,135	
S-1 Registration Statement									
Asher	Kevin F.	KFA	Partner	3/5/2007	Review of post report review procedure plan for the Form S-1	1.3	\$770	\$1,001	A2
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Completing post report review procedures.	1.9	\$470	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	3/5/2007	Review the latest version of the S-1.	3.7	\$470	\$1,739	A2
Sheckell	Steven F.	SFS	Partner	3/5/2007	Post-report review procedures related to consent	2.7	\$575	\$1,553	A2
Asher	Kevin F.	KFA	Partner	3/6/2007	Review of post report review procedure plan for the Form S-1	3.6	\$770	\$2,772	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Preparing a support copy of the latest version of the S-1.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Completing post report review procedures.	2.2	\$470	\$1,034	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/6/2007	Review the latest version of the S-1.	2.9	\$470	\$1,363	A2
Sheckell	Steven F.	SFS	Partner	3/6/2007	Post-report review procedures related to consent	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Completion of workpaper file for the Delphi S-1.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	3/7/2007	Post report review procedures for the S-1.	2.8	\$470	\$1,316	A2
A2 S-1 Registration Statement Project Total:						23.5		\$12,914	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Review of press release re Cadiz restructuring announcement.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2007	Correspondence with E&Y Italy & Poland to discuss allocated audit fees and confirm timing of International procedures.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	3/6/2007	Discuss attrition plan accounting and impact on carve out audit	1.4	\$575	\$805	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Call with J. Perkins to prepare for weekly status call on carve-out audit.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Weekly call with J. Perkins, S. Daniels, P. Kahn and R. Mercola to co-develop next steps, open items, assign roles and responsibilities and determine timing of deliverables.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/7/2007	Saginaw Carve-Out - preparation of email regarding reminder to the international audit teams.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	3/8/2007	Saginaw Carve-Out - send instructions to E&Y Italy for audit of Steering Livorno location.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Timko re Saginaw carve-out audit status.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Review of China SRM for Saginaw carve-out audit.	2.6	\$470	\$1,222	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Review of Italy SRM for Saginaw carve-out.	2.4	\$470	\$1,128	A2
Imberger	Guido	GI	Senior Manager	3/9/2007	Saginaw Carve-Out - prepare a client assistance list for the final phase of the carve out audit.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	3/9/2007	Saginaw Carve-Out - Discussion with G. Imberger on PBC items for carve-out audit.	1.3	\$275	\$358	A2
Tau	King-Sze	KST	Senior	3/9/2007	Saginaw Carve-Out - Preparing carve-out audit PBC list.	3.4	\$275	\$935	A2
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with M. Hatzfeld regarding Saginaw carve-out inter-office instructions/deliverables received.	0.1	\$140	\$14	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2007	Coordination of international audit fieldwork, status, results, fee allocations and budget to actual reviews.	3.1	\$470	\$1,457	A2
Chamarro	Destiny D.	DDC	Staff	3/14/2007	Discussion with management regarding planning and scheduling of the work to be performed for the audit of the carve out financials.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Call with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gaiting items, critical path items and open items list content.	2.5	\$470	\$1,175	A2
Henning	Jeffrey M.	JMH	Partner	3/14/2007	Status update meeting relative to Saginaw carve out audit	1.1	\$575	\$633	A2
Asher	Kevin F.	KFA	Partner	3/15/2007	Update on the status of the carve out audit	1.2	\$770	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2007	Call with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gaiting items, critical path items and open items list content.	2.2	\$470	\$1,034	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Discussion with J. Perkins, R. Mercola and KPMG (P. Kahn) to discuss status of carve-out financial statement preparation, level of Corporate accounting involvement, gaiting items, critical path items and open items list content.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/19/2007	Saginaw Carve-Out - instructions to K. Tau regarding work to be performed for documentation purposes.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	3/19/2007	Research regarding question on Italy scope and statutory audit.	0.3	\$470	\$141	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	3/19/2007	Saginaw Carve-Out - Discussion with G. Imberger on changes to scoping memos and ASM.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/19/2007	Saginaw Carve-Out - Making changes to scoping memos and ASM based on discussion with G. Imberger.	0.5	\$275	\$138	A2
Tau	King-Sze	KST	Senior	3/19/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	3.4	\$275	\$935	A2
Chamarro	Destiny D.	DDC	Staff	3/20/2007	Steering Carve Out- Worked on planning for the carve out audit.	3.4	\$220	\$748	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/20/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	3/20/2007	Saginaw Carve-Out - preparation of email regarding reminder to international locations regarding deliverables..	0.5	\$470	\$235	A2
Imberger	Guido	GI	Senior Manager	3/20/2007	Saginaw Carve-Out - instructions given to K. Tau regarding client assist list, ASM to be adjusted based on recent changes.	0.6	\$470	\$282	A2
Tau	King-Sze	KST	Senior	3/20/2007	Saginaw Carve-Out - Discussion with G. Imberger on changes to scoping memos and ASM.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/20/2007	Saginaw Carve-Out - Making changes to scoping memos and ASM based on discussion with G. Imberger.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	3/20/2007	Saginaw Carve-Out - Discussion with M. Hatzfeld on PBC list and areas that need to be performed this week.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	3/20/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	5.1	\$275	\$1,403	A2
Chamarro	Destiny D.	DDC	Staff	3/21/2007	Steering Carve Out- Worked on planning for the carve out audit.	7.4	\$220	\$1,628	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	0.6	\$470	\$282	A2
Tau	King-Sze	KST	Senior	3/21/2007	Saginaw Carve-Out - Discussion with D. Chamarro on activities 1 - 4.	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	3/21/2007	Saginaw Carve-Out - Working on international interoffice documents.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	3/21/2007	Saginaw Carve-Out - Working on scoping memos and related schedules.	1.8	\$275	\$495	A2
Tau	King-Sze	KST	Senior	3/21/2007	Saginaw Carve-Out - review draft ASM and organizing related documents.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	3/21/2007	Saginaw Carve-Out - Working with activity 5 procedures.	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Staff	3/22/2007	Steering Carve Out- Worked on planning for the carve out audit.	7.2	\$220	\$1,584	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2007	Prepare discussion document for Saginaw visit	0.9	\$575	\$518	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - discussion with K. Tau regarding International instructions..	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - discussion with K. Tau and D. Chamarro regarding status of work.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review KPMG timeline to provide a carve out income statement and balance sheet.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review/update audit strategy memorandum and attachments.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - Review/update scoping memo for international work..	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	3/22/2007	Saginaw Carve-Out - discussion regarding gameplan next weeks to finish the carve out audit.	2.1	\$470	\$987	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Making changes to ASM.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Updating carve-out PBC list.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Working on identifying inherent risk objects, significant processes and accounts.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger on international reporting documents.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - attend team status update.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger on scoping schedules.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Working on scoping schedules.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/22/2007	Saginaw Carve-Out - Discussion with G. Imberger and M. Hatzfeld on carve-out game plan for the next few weeks.	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Staff	3/23/2007	Steering Carve Out- Worked on planning for the carve out audit.	7.6	\$220	\$1,672	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Team discussion of status of carve-out planning, international deliverables, and revised KPMG timing for financial statement deliverables.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2007	Preparation of Transitional Slide Deck for K. Asher for client presentation on 3/27/07 at Saginaw.	3.1	\$470	\$1,457	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - attend team status update.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on identifying inherent risk objects, significant processes and accounts.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Discussion with D. Chamarro regarding to-do list.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on activities 1 - 8 in AWS.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Making changes to ASM.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on international interoffice documents.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/23/2007	Saginaw Carve-Out - Working on identifying inherent risk and WCGW objects and ensuring objects are not related.	2.7	\$275	\$743	A2
Chamarro	Destiny D.	DDC	Staff	3/26/2007	Carve-out-team update meeting with G. Imberger, K. Tau and D. Chamarro.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	3/26/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	3.1	\$220	\$682	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Call with J. Perkins and R. Marcola to obtain status update and timing of KPMG deliverables.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Review of Activities 1-8 in new/standalone Catalyst carve-out file, including planning, ASM, PM/TE, as well as review of international SRMs.	1.6	\$470	\$752	A2
Tau	King-Sze	KST	Senior	3/26/2007	Saginaw Carve-Out - attend team status update.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/26/2007	Saginaw Carve-Out - Working on PowerPoint slides for Saginaw meeting that will be held on 3/27.	1.3	\$275	\$358	A2
Tau	King-Sze	KST	Senior	3/26/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	5.6	\$275	\$1,540	A2
Chamarro	Destiny D.	DDC	Staff	3/27/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	3/27/2007	Steering Carve-out- Completed the Internal Control and Fraud Considerations template for the carve-out audit.	3.9	\$220	\$858	A2
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Preparation for meeting with B. Reminar re: Saginaw carve out	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - update audit strategy memorandum	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - review international audit team feedback for completeness	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	3/27/2007	Saginaw Carve-Out - Review and adjust internal control and fraud considerations (ICFC)	3.2	\$470	\$1,504	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - Updating international documents status sheet.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - attend team status update.	0.5	\$275	\$138	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - Working on getting all ASM related workpapers together.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/27/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.6	\$275	\$440	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-team update meeting with G. Imberger, K. Tau and D. Chamarro.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated Internal Control and Fraud Consideration form to include managers comments.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Steering Carve-out- Completed the Internal Control and Fraud Considerations template for the carve-out audit.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated the risks for which controls need to be addressed template to include managers comments.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	3/28/2007	Carve-out-Updated planning activities in the Steering Carve out audit file to reflect Carve-out planning.	1.6	\$220	\$352	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/28/2007	Review of Activities 1-8 in new/standalone Catalyst carve-out file, including planning, ASM, PM/TE, as well international SRM's.	4.4	\$470	\$2,068	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Review carve out audit status and post acquisition considerations deck	0.9	\$575	\$518	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Develop a changed work plan in timing due to client delay	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review prepared workpapers for completeness	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review scheduling and staffing due to shift of timeline by the Company	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - prepare list of procedures to perform as part of the planning process.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - Review status of planning worksteps and planning work papers	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	3/28/2007	Saginaw Carve-Out - update and change internal control and fraud considerations	2.7	\$470	\$1,269	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - attend team status update.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - Create SAD schedule.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed lists of required documents to identify which ones are applicable for the carve-out audit.	1.6	\$275	\$440	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.6	\$275	\$440	A2
Tau	King-Sze	KST	Senior	3/28/2007	Saginaw Carve-Out - Reviewed workpapers for activities 1 - 8 to identify the status of completion and open items that needed to be followed-up on.	2.3	\$275	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	3/29/2007	Carve-out-Updated Internal Control and Fraud Consideration form to include managers comments.	4.1	\$220	\$902	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - review of new 2005 balance sheet model received from KPMG/Steering	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - provide worksteps to perform on Thursday and Friday by the team.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	3/29/2007	Saginaw Carve-Out - Make changes to internal control and fraud considerations due to material weakness in controls determined during year end audit	1.4	\$470	\$658	A2
Tau	King-Sze	KST	Senior	3/29/2007	Saginaw Carve-Out - attend team status update.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	3/29/2007	Saginaw Carve-Out - Discussion with G. Imberger on RADAR diagnostic report.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	3/29/2007	Saginaw Carve-Out - Discussion with G. Imberger on updated open items to do for carve out.	1.3	\$275	\$358	A2
Tau	King-Sze	KST	Senior	3/29/2007	Saginaw Carve-Out - Continue reviewing all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	3/29/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	3.8	\$275	\$1,045	A2
Chamorro	Destiny D.	DDC	Staff	3/30/2007	Steering Carve-out- Completed necessary procedures to correct all conflicts and issues with the carve-out electronic file (AWS).	4.5	\$220	\$990	A2
Tau	King-Sze	KST	Senior	3/30/2007	Communication with S. Pacella regarding JE testing.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	3/30/2007	Saginaw Carve-Out - attend team status update.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	3/30/2007	Saginaw Carve-Out - Identifying potential follow-up questions for carve out in addition to items already on PBC list.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	3/30/2007	Saginaw Carve-Out - call with G. Imberger on carve out related questions.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	3/30/2007	Saginaw Carve-Out - Working on RADAR diagnostic report from AWS.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	3/30/2007	Saginaw Carve-Out - Continued review of all workpapers performed for the 10K audit to identify any SAD items for carve-out purpose.	1.8	\$275	\$495	A2
A2 Saginaw Carve-Out Project Total:						183.9		\$61,514	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
SAP Pre-Implementation									
Buser	Jay	JB	Manager	3/5/2007	Internal call to discuss SAP implementation project status	0.6	\$330	\$198	A2
Cash	Kevin L.	KLC	Partner	3/5/2007	Conference call re status update for Packard Implementation with J. Buser and H. Clarke	1.3	\$575	\$748	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Attend update status meeting for SAP implementaion review.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Discussions with management regarding interface testing documentation.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Gather data conversion testing evidence for wave 1a	2.9	\$220	\$638	A2
Clarke	Hayley L.	HLC	Staff	3/5/2007	Document conversion testing evidence for implementation review workstep.	3.3	\$220	\$726	A2
Devitt	Barry J.	BJD	Senior Manager	3/5/2007	Internal call to discuss SAP implementation project status	0.6	\$520	\$312	A2
Devitt	Barry J.	BJD	Senior Manager	3/5/2007	Review the problem log (3/1/07) provided by M.E. Feltovich.	1.4	\$520	\$728	A2
Kinzly	Mark P.	MPK	Senior	3/5/2007	Reviewed Expenditures comp. controls with T. Cooney	3.9	\$250	\$975	A2
Kinzly	Mark P.	MPK	Senior	3/5/2007	Documented expenditure evidence provided from meeting with T. Cooney	3.6	\$250	\$900	A2
Tanner	Andrew J.	AJT	Senior Manager	3/5/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella and D. Huffman to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/6/2007	Meeting with J. Dixon to review SharePoint sites related to SAP implementation and follow-up on G/L requests.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/6/2007	Reviewing data conversion and interface workpapers.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/6/2007	SAP compensating controls review with M. Kinzly.	1.4	\$330	\$462	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Discussions with management regarding interface testing documentation.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Gather data conversion testing evidence for wave 1a	3.1	\$220	\$682	A2
Clarke	Hayley L.	HLC	Staff	3/6/2007	Document conversion testing evidence for implementation review workstep.	3.8	\$220	\$836	A2
Devitt	Barry J.	BJD	Senior Manager	3/6/2007	Global Governance Meeting Minutes Review	0.7	\$520	\$364	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BJD	Senior Manager	3/6/2007	March Steering Committee Minutes Review	0.8	\$520	\$416	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	SAP compensating controls review with J. Buser.	1.4	\$250	\$350	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	Reviewed Financial Reporting comp. controls with C. High	3.1	\$250	\$775	A2
Kinzly	Mark P.	MPK	Senior	3/6/2007	Documented financial reporting evidence provided by C. High	3.1	\$250	\$775	A2
Polak	Matthew J.	MJP	Senior Manager	3/6/2007	Review draft deliverable for a summary of work performed on the SAP implementation.	2.4	\$520	\$1,248	A2
Polak	Matthew J.	MJP	Senior Manager	3/6/2007	Discuss revisions with J. Buser	3.6	\$520	\$1,872	A2
Buser	Jay	JB	Manager	3/7/2007	Weekly status meeting with R. Heidenreich to discuss implementation.	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	3/7/2007	Internal call to discuss SAP implementation project status with M. Hatzfeld and N. Miller.	1.4	\$330	\$462	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Discussions with management regarding interface testing documentation.	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Document conversion testing evidence for implementation review workstep.	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/7/2007	Gather data conversion testing evidence for wave 1a	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	3/7/2007	Weekly meeting with R. Heidenreich	0.9	\$520	\$468	A2
Devitt	Barry J.	BJD	Senior Manager	3/7/2007	Review of Global Steering Committee Meeting Minutes	2.6	\$520	\$1,352	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Meeting with N. Miller and D. Bayles re: preparation for conference call with J. Riedy, Packard Implementation team, E&Y TSRS and E&Y SAP implementation team.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2007	Call with N. Miller and J. Buser to develop understanding of current status of Packard Company implementation on wave 1A, as well as E&Y's status of review of implementation controls, significant findings and co-development of communication.	1.6	\$470	\$752	A2
Kinzly	Mark P.	MPK	Senior	3/7/2007	Reviewed Financial Reporting comp. controls with C. High	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/7/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/7/2007	Call with J. Buser and M. Hatzfeld to update the audit team on the status of the Packard SAP implementation project.	1.7	\$330	\$561	A2
Buser	Jay	JB	Manager	3/8/2007	Discussions with M. Polak and K. Cash regarding the project status .	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	3/8/2007	Creation of data conversion template to provide management with detailed recommendation for process improvement.	3.5	\$330	\$1,155	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Create client assistance listing for interface testing.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Create data conversion checklist for management	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Gather data conversion testing evidence for wave 1a	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	3/8/2007	Document conversion testing evidence for implementation review workstep.	3.9	\$220	\$858	A2
Henning	Jeffrey M.	JMH	Partner	3/8/2007	Conf call re: Packard Implementation and summary for T. Timko	0.6	\$575	\$345	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Reviewed Financial Reporting comp. controls with C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/8/2007	Follow-up on avialable evidence from C. High	0.3	\$250	\$75	A2
Miller	Nicholas S.	NSM	Manager	3/8/2007	Meeting with D. Bayles and M. Hatzfeld to discuss segregation of duties on the Packard SAP implementation.	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Create client assistance listing for interface testing.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Gather data conversion testing evidence for wave 1a	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/9/2007	Document conversion testing evidence for implementation review workstep.	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2007	Discussion with J. Henning and T. Timko re: Packard SAP Implementation, SOD redesign status.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	3/9/2007	Conf call re: Packard Implementation and summary for T. Timko	1.6	\$575	\$920	A2
Buser	Jay	JB	Manager	3/12/2007	Call with M. Polak to discuss development of final SAP implementation deliverable	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/12/2007	Internal call to discuss SAP implementation project status	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/12/2007	Review of AWS for SAP implementation project	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	3/12/2007	Conference call re status update of Packard Pre-Implementation project with J. Buser and team	1.6	\$575	\$920	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Complete documentation for data conversion testing evidence.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Clear review comments for conversion documentation.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/12/2007	Finalize conversion testing documentation for review.	3.9	\$220	\$858	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/12/2007	Participation in client/internal status update call.	0.9	\$470	\$423	A2
Kinzly	Mark P.	MPK	Senior	3/12/2007	Reviewed Financial Reporting comp. controls with C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/12/2007	Documented financial reporting evidence provided by C. High	3.8	\$250	\$950	A2
Kinzly	Mark P.	MPK	Senior	3/12/2007	Follow up on available evidence from C. High	0.4	\$250	\$100	A2
Miller	Nicholas S.	NSM	Manager	3/12/2007	Conference call to discuss the status of the Packard SAP implementation.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	3/12/2007	Weekly status meeting with J. Buser and K. Cash to discuss project status and any issues.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	3/12/2007	Meeting with J. Buser, K. Cash, J. Henning, and S. Pacella to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/13/2007	Review of Packard AWS file for SAP implementation project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/13/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$165	\$446	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Update workpapers based off of review comments	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Travel time between Akron, OH and Troy, MI.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Finalize conversion testing documentation for review.	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	3/13/2007	Clear review comments for conversion documentation.	3.6	\$220	\$792	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	3/13/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/13/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzly	Mark P.	MPK	Senior	3/13/2007	Reviewed Revenue comp. controls evidence.	2.1	\$250	\$525	A2
Buser	Jay	JB	Manager	3/14/2007	Call with B. Devitt to prepare for status call with R. Heidenreich.	0.2	\$330	\$66	A2
Buser	Jay	JB	Manager	3/14/2007	Weekly status meeting with R. Heidenreich to discuss implementation.	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	3/14/2007	Review of MTMS interface design process with S. Bryant	2.4	\$330	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Meeting with S. Bryant to discuss evidence of interface testing.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/14/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.8	\$220	\$836	A2
Devitt	Barry J.	BJD	Senior Manager	3/14/2007	Weekly meeting with R. Heidenreich	0.8	\$520	\$416	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2007	Participation in client/internal status update call.	1.1	\$470	\$517	A2
Kinzly	Mark P.	MPK	Senior	3/14/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/14/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzly	Mark P.	MPK	Senior	3/14/2007	Reviewed Revenue comp. controls evidence.	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	3/14/2007	Conference call to discuss the status of the Packard SAP implementation.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/15/2007	Internal discussion with K. Cash, S. Pacella, H. Clarke, and M. Kinzly to prepare for Friday status meeting with Packard SAP implementation team	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/15/2007	Preparation of status presentation for status meeting with management.	1.8	\$330	\$594	A2
Buser	Jay	JB	Manager	3/15/2007	Discussion with N. Miller, M. Hatzfeld, and S. Pacella regarding status of SAP implementation project.	1.9	\$330	\$627	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/15/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$165	\$446	A2
Buser	Jay	JB	Manager	3/15/2007	Review of DGL to SAP general ledger conversion for SAP implementation project.	3.9	\$330	\$1,287	A2
Cash	Kevin L.	KLC	Partner	3/15/2007	Conference call re Status Update for SAP Pre - implementation project with J. Buser, B. Devitt, S. Pacella, J. Riedy, and C. Zerull.	1.4	\$575	\$805	A2
Clarke	Hayley L.	HLC	Staff	3/15/2007	Meeting with S. Bryant to discuss evidence of interface testing.	2.2	\$220	\$484	A2
Clarke	Hayley L.	HLC	Staff	3/15/2007	Travel time between Akron, OH and Troy, MI for meetings with S. Bryant to discuss wave 1a interfaces.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/15/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	3.9	\$220	\$858	A2
Clarke	Hayley L.	HLC	Staff	3/15/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.9	\$220	\$858	A2
Devitt	Barry J.	BJD	Senior Manager	3/15/2007	Review of current Steering Committee notes and Wave 1b work log	2.5	\$520	\$1,300	A2
Kinzly	Mark P.	MPK	Senior	3/15/2007	Reviewed Financial Reporting comp. control evidence.	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	3/15/2007	Reviewed Expenditures comp. controls evidence.	2.7	\$250	\$675	A2
Kinzly	Mark P.	MPK	Senior	3/15/2007	Reviewed Revenue comp. controls evidence.	2.1	\$250	\$525	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with K.Cash and J. Buser to discuss the status of our Packard SAP pre-implementation work and any issues identified thus far (Preparation for status meeting with J.Reidy and M. Cunningham)	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with N. Miller, M. Hatzfeld and J. Buser to discuss status on Packard SAP implementation and impact of issues to our 2007 audit strategy.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	3/15/2007	Meeting with J. Buser to discuss issues found during SAP pre-implementation testing and possible impact to 2007 audit.	2.2	\$330	\$726	A2
Buser	Jay	JB	Manager	3/16/2007	Review of Packard AWS file for SAP implementation project	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/16/2007	Review of SAP compensating control framework workpapers	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/16/2007	Debrief with H. Clarke and M. Kinzly on weeks activities and determine schedule for next week	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/16/2007	Management status meeting with Packard SAP implementation team.	1.3	\$330	\$429	A2
Cash	Kevin L.	KLC	Partner	3/16/2007	Conference call re Status Update for SAP Pre - implementation project with J. Buser, B. Devitt, S. Pacella, J. Riedy, and C. Zerull.	0.8	\$575	\$460	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Schedule meetings with BPOs to review application control configuration settings.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Document the process and available evidence for testing interfaces and obtaining management approval.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Attend meeting for status updates of implementation review progress.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	3/16/2007	Review evidence of testing and approvals for interfaces due to SAP implementation	3.1	\$220	\$682	A2
Devitt	Barry J.	BJD	Senior Manager	3/16/2007	Executive Update bi-weekly Meeting	1.1	\$520	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Draft of SAP implementation agenda for T. Timko.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2007	Participation in client/internal status update call.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	3/16/2007	Packard Debrief call re: Packard SAP and SOD matters	1.9	\$575	\$1,093	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Financial Reporting comp. control evidence.	2.1	\$250	\$525	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Expenditures comp. controls evidence.	2.6	\$250	\$650	A2
Kinzly	Mark P.	MPK	Senior	3/16/2007	Reviewed Revenue comp. controls evidence.	3.3	\$250	\$825	A2
Pacella	Shannon M.	SMP	Manager	3/16/2007	Status meeting with C. Zerull, J. Reidy, K. Cash, J. Henning, M. Hatzfeld and N. Miller to discuss our Packard SAP implementation project status.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	3/16/2007	Meeting with J. Buser, K. Cash, J. Henning, S. Pacella, and Packard implementation team to discuss control observations	0.6	\$520	\$312	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/19/2007	Internal weekly status call with Packard SAP implementation team	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	3/19/2007	SAP compensating controls work with M. Kinzly	2.2	\$330	\$726	A2
Cash	Kevin L.	KLC	Partner	3/19/2007	Status update for Packard pre-implementation review	1.4	\$575	\$805	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Document meeting minutes for the status update call.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Attend the meeting with S. Pacella, N. Miller, A. Tanner and K. Cash for status update	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Meet with S. Bryant for questions regarding the interface documentation.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Create timelines based on interface development to implementation.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	3/19/2007	Complete documentation of interface development review	3.9	\$220	\$858	A2
Devitt	Barry J.	BJD	Senior Manager	3/19/2007	Internal weekly status call with S. Pacella, J.Buser, H.Clarke, M.Polak, M. hatzefled, N. Miller.	0.9	\$520	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/19/2007	Packard SAP Implementation status update call with J. Buser and rest of implementation team.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/19/2007	Review of Packard deck	0.8	\$575	\$460	A2
Pacella	Shannon M.	SMP	Manager	3/19/2007	Status meeting with K. Cash, J. Henning, M. Hatzfeld and J. Buser to discuss Packard SAP implementation.	1.1	\$330	\$363	A2
Tanner	Andrew J.	AJT	Senior Manager	3/19/2007	Meeting with J. Buser, K. Cash, J. Henning, and S. Pacella to discuss Packard progress	0.6	\$520	\$312	A2
Buser	Jay	JB	Manager	3/20/2007	Review of data conversion and interface narratives	3.4	\$330	\$1,122	A2
Buser	Jay	JB	Manager	3/21/2007	Discussion w/ N. Miller regarding status slide deck presented to C. Zerull, J. Riedy, and R. Heidenreich	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/21/2007	Weekly status meeting with R. Heidenreich for SAP project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/21/2007	Meeting with B. Devitt to review prog governance and system interface results and observations	2.0	\$330	\$660	A2
Devitt	Barry J.	BJD	Senior Manager	3/21/2007	Review of daily issue log	1.6	\$520	\$832	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BJD	Senior Manager	3/21/2007	Weekly meeting with R. Heidenreich, including preparation	3.4	\$520	\$1,768	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2007	Internal weekly status call with S. Pacella, J.Buser, H.Clarke, M.Polak, N. Miller.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/21/2007	Packard division conf. call with C. Zerull and J. Riedy	0.6	\$575	\$345	A2
Kinzly	Mark P.	MPK	Senior	3/21/2007	Reviewed Financial Reporting comp. control evidence.	1.3	\$250	\$325	A2
Kinzly	Mark P.	MPK	Senior	3/21/2007	Reviewed Expenditures comp. controls evidence.	3.6	\$250	\$900	A2
Kinzly	Mark P.	MPK	Senior	3/21/2007	Reviewed Revenue comp. controls evidence.	3.1	\$250	\$775	A2
Simpson	Jamie	JS	Senior Manager	3/21/2007	Meeting with D. Fidler to discuss Shared Service Center changes including DACOR and DGL to SAP conversions.	2.1	\$470	\$987	A2
Buser	Jay	JB	Manager	3/22/2007	Data conversion meeting with J. Dixon for DGL/SAP conversion (including debrief)	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/22/2007	SAP compensating controls work with M. Kinzly	1.1	\$330	\$363	A2
Clarke	Hayley L.	HLC	Staff	3/22/2007	Meet with J. Dixon to discuss the GL data conversion documentation	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/22/2007	Clear review comments on data conversion documentation based on business processes.	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/22/2007	Complete documentation of the data conversion process for DGL to SAP	3.9	\$220	\$858	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	SAP compensating controls work with J. Buser.	1.1	\$250	\$275	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Financial Reporting comp. control evidence.	2.2	\$250	\$550	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Expenditures comp. controls evidence.	3.1	\$250	\$775	A2
Kinzly	Mark P.	MPK	Senior	3/22/2007	Reviewed Revenue comp. controls evidence.	1.6	\$250	\$400	A2
Miller	Nicholas S.	NSM	Manager	3/22/2007	Call with J. Buser to discuss various matters with the Packard SAP implementation.	0.4	\$330	\$132	A2
Miller	Nicholas S.	NSM	Manager	3/22/2007	Preparing presentation for T. Timko in regards to our work on the Packard SAP implementation.	0.9	\$330	\$297	A2
Polak	Matthew J.	MJP	Senior Manager	3/22/2007	Review data conversion testing with J. Buser and H. Clarke	2.9	\$520	\$1,508	A2
Polak	Matthew J.	MJP	Senior Manager	3/22/2007	Review interface testing with J. Buser and H. Clarke	3.1	\$520	\$1,612	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	3/23/2007	SAP compensating controls work with M. Kinzly	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/23/2007	Complete documentation of the data conversion process for DGL to SAP	1.3	\$220	\$286	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	SAP compensating controls work with J. Buser.	0.9	\$250	\$225	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Financial Reporting comp. control evidence.	2.2	\$250	\$550	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Expenditures comp. controls evidence.	3.3	\$250	\$825	A2
Kinzly	Mark P.	MPK	Senior	3/23/2007	Reviewed Revenue comp. controls evidence.	1.6	\$250	\$400	A2
Buser	Jay	JB	Manager	3/26/2007	Internal status meeting with K. Cash, B. Devitt, S. Pacella, and M. Hatzfeld	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	3/26/2007	Review of SAP compensating controls with M. Kinzly	2.1	\$330	\$693	A2
Cash	Kevin L.	KLC	Partner	3/26/2007	Delphi Packard 404 update conference call with J. Buser	1.3	\$575	\$748	A2
Clarke	Hayley L.	HLC	Staff	3/26/2007	Review Interface testing with Eileen V. for detailed review of workpapers.	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/26/2007	Meet with J. Dixon to discuss the GL data conversion balances.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/26/2007	Clear comments from detailed review of interface workpapers.	1.8	\$220	\$396	A2
Clarke	Hayley L.	HLC	Staff	3/26/2007	Replace GL data conversion workpapers with the updated ones received from J. Dixon	3.4	\$220	\$748	A2
Devitt	Barry J.	BJD	Senior Manager	3/26/2007	Internal status meeting with K. Cash, J. Buser, S. Pacella, and M. Hatzfeld	1.0	\$520	\$520	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Internal call with J. Buser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Timko debrief on 3/28/07.	0.9	\$470	\$423	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Weekly status call with J. Buser, H. Clarke, and B. Devitt	1.0	\$250	\$250	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Reviewed SAP Security with D. Steis	2.8	\$250	\$700	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Review of SAP compensating controls with J. Buser.	2.1	\$250	\$525	A2
Kinzly	Mark P.	MPK	Senior	3/26/2007	Reviewed Revenue comp. controls with B. Gesseman	1.7	\$250	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/26/2007	Call with J. Buser to discuss updates to the slide deck for the status meeting with Timko.	0.9	\$330	\$297	A2
Victoriano	Eileen M.	EMV	Senior	3/26/2007	Review of program change workpapers - provided review comments and discussed with staff.	4.0	\$275	\$1,100	A2
Budowanec	Phillip M.	PMB	Staff	3/27/2007	Work on Budget - Actual/Estimate to Complete assistance per J. Buser	1.0	\$140	\$140	A2
Buser	Jay	JB	Manager	3/27/2007	Update of PowerPoint presentation for T. Timko meeting.	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/27/2007	Preparation for status meeting with T. Timko, M. Andrud, G. Mancino, and D. Bayles.	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Review additional documentation provided by R. Heidenreich for interface approvals.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Call with S. Kohli to discuss testing the application controls	0.8	\$220	\$176	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Clear comments from detailed review of interface workpapers.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Update change tables for the interface documentation to give to R. Hiedenrieck.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	3/27/2007	Obtain documentation to create application control workplan.	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	3/27/2007	Review the controls around the SDLC process for the Packard SAP implementation	1.7	\$520	\$884	A2
Henning	Jeffrey M.	JMH	Partner	3/27/2007	Review of materials for meeting with T. Timko re: Packard SAP implementation review	0.9	\$575	\$518	A2
Huffman	Derek T.	DTH	Senior	3/27/2007	Analysis of security assignments for Packard SAP implementation	0.6	\$275	\$165	A2
Kinzly Miller	Mark P. Nicholas S.	MPK NSM	Senior Manager	3/27/2007 3/27/2007	Reviewed SAP Security with D. Steis Meeting with J. Henning, M. Hatzfeld and TSRS to discuss the agenda for an SAP implementation update meeting for the company.	3.1 1.0	\$250 \$330	\$775 \$330	A2 A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Call with J. Buser to discuss updates to the slide deck for the status meeting with T. Timko.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Meeting with J. Henning, M. Hatzfeld, N.Miller, K.Cash, J. Buser to prepare for meeting with T. Timko.	1.2	\$330	\$396	A2
Pacella	Shannon M.	SMP	Manager	3/27/2007	Updating slide deck for status meeting with T. Timko.	1.8	\$330	\$594	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Polak	Matthew J.	MJP	Senior Manager	3/27/2007	Review draft deliverable for a summary of work performed on the SAP implementation.	2.4	\$520	\$1,248	A2
Polak	Matthew J.	MJP	Senior Manager	3/27/2007	Discuss revisions with J. Buser	1.7	\$520	\$884	A2
Tanner	Andrew J.	AJT	Senior Manager	3/27/2007	Meeting with J. Buser, K. Cash, J. Henning, M. Hatzfeld and S. Pacella to discuss Packard progress	1.1	\$520	\$572	A2
Buser	Jay	JB	Manager	3/28/2007	Packard SAP Implementation status meeting with T. Timko, D. Bayles, M. Andrud, and G. Mancino	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/28/2007	Sample review of business process documentation with J. Dixon and R. Heidenreich.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Expenditures process	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Inventory process	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	3/28/2007	Review of Packard configurable controls for SAP implementation for Financial Reporting process	1.5	\$330	\$495	A2
Cash	Kevin L.	KLC	Partner	3/28/2007	Update with T. Timko re Packard Implementation	0.9	\$575	\$518	A2
Cash	Kevin L.	KLC	Partner	3/28/2007	Follow-up re Packard SAP Process flow documentation	2.4	\$575	\$1,380	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Call with M. Polak regarding the application control workplan	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Review additional documentation provided by R. Heidenreich for interface approvals.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Travel time between Akron, OH and Troy, MI for meetings.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Discuss workplans for testing application controls	3.1	\$220	\$682	A2
Clarke	Hayley L.	HLC	Staff	3/28/2007	Created application control workplan for testing.	3.9	\$220	\$858	A2
Devitt	Barry J.	BJD	Senior Manager	3/28/2007	SDLC Controls discussion with M.E. Feltovich	0.8	\$520	\$416	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Status meetings with D. Bayles, T. Timko, M. Andrud, and J. Mancino	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	3/28/2007	Preparation of Packard SAP materials for T. Timko and M. Andrud briefing	2.1	\$575	\$1,208	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	3/28/2007	Reviewed Financial Reporting comp. controls with C. High	3.4	\$250	\$850	A2
Kinzly	Mark P.	MPK	Senior	3/28/2007	Reviewed SAP application controls with H. Clarke, T. Clay, and S. Bryant	3.8	\$250	\$950	A2
Pacella	Shannon M.	SMP	Manager	3/28/2007	Meeting with T.Timko, M. Andrud, J. Henning, A. Tanner, K. Cash and J. Buser to discuss status of Packard SAP implementation project.	1.2	\$330	\$396	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Expenditures process	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Financial Reporting process	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/29/2007	Review of Packard configurable controls for SAP implementation for Inventory process	0.3	\$330	\$99	A2
Buser	Jay	JB	Manager	3/29/2007	Sample review of business process documentation with J. Dixon and R. Heidenreich.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	3/29/2007	Discussion with K. Cash and J. Henning regarding Packard implementation project	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	3/29/2007	Weekly status meeting with R. Heidenreich, J. Dixon, F. Nance for SAP project	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	3/29/2007	Documentation of draft deliverable for SAP implementation project	2.1	\$330	\$693	A2
Buser	Jay	JB	Manager	3/29/2007	Preparation of PowerPoint presentation for Friday status meeting with J. Riedy, C. Zerull, R. Heidenreich, etc.	2.4	\$330	\$792	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Discussion with J. Joseph regarding the ERS process.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the expenditures process	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the inventory process	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Travel time between Akron, OH and Troy, MI for meetings.	2.7	*\$110	\$297	A2
Clarke	Hayley L.	HLC	Staff	3/29/2007	Testing of application controls for the financial reporting process	3.3	\$220	\$726	A2
Devitt	Barry J.	BJD	Senior Manager	3/29/2007	Prepare for Bi-Weekly Client Meeting	0.6	\$520	\$312	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/29/2007	Internal call with J. Buser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Timko debrief on 3/28/07.	0.9	\$470	\$423	A2
Kinzly	Mark P.	MPK	Senior	3/29/2007	Reviewed SAP application controls with H. Clarke, T. Clay, and S. Bryant	3.9	\$250	\$975	A2
Kinzly	Mark P.	MPK	Senior	3/29/2007	Document evidence of application controls provided by T. Clay and S. Bryant	3.1	\$250	\$775	A2
Simpson	Jamie	JS	Senior Manager	3/29/2007	Discussion with S. Pacella regarding SAP implementations for Dacor and Corporate.	0.4	\$470	\$188	A2
Buser	Jay	JB	Manager	3/30/2007	Review of SAP compensating controls with M. Kinzly	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	3/30/2007	Discussion with K. Cash and J. Henning regarding Packard implementation project	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	3/30/2007	Preparation of PowerPoint presentation for Friday status meeting with J. Riedy, C. Zerull, R. Heidenreich, etc.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	3/30/2007	Bi-weekly status meeting with J. Riedy, R. Heidenreich, D. Bayles and E&Y team.	0.9	\$330	\$297	A2
Cash	Kevin L.	KLC	Partner	3/30/2007	Delphi Packard 404 update conference call with J. Buser	1.2	\$575	\$690	A2
Clarke	Hayley L.	HLC	Staff	3/30/2007	Update status meeting with K. Cash, J. Buser, R. Heidenreich, D. Mote, J. Riedy, C. Dusitel, B. Devitt, S. Pacella, M. Hatzfeld, J. Henning, and D. Bayles	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	3/30/2007	Documenting evidence of the application controls received at Delphi in Troy	3.6	\$220	\$792	A2
Devitt	Barry J.	BJD	Senior Manager	3/30/2007	Bi-weekly status meeting with J. Riedy, R. Heidenreich, D. Bayles and E&Y team.	0.9	\$520	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2007	Internal call with J. Buser, K. Cash, S. Pacella, N. Miller to discuss status of Wave 1A and Wave 1B client SAP implementations, risks identified, observations and preparation for T. Timko debrief on 3/28/07.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	3/30/2007	Preparation for and participation in Packard IT SAP implementation meetings	2.0	\$575	\$1,150	A2
Kinzly	Mark P.	MPK	Senior	3/30/2007	Review of SAP compensating controls with J. Buser.	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	3/30/2007	Reviewed Financial Reporting comp. controls with C. High	1.5	\$250	\$375	A2
Kinzly	Mark P.	MPK	Senior	3/30/2007	Reviewed SAP application controls with H. Clarke	2.1	\$250	\$525	A2
Pacella	Shannon M.	SMP	Manager	3/30/2007	Meeting with S. Sheckell, J. Simpson, J. Henning, K. Cash and A. Tanner to discuss upcoming SAP implementations at Delphi.	0.5	\$330	\$165	A2
Simpson	Jamie	JS	Senior Manager	3/30/2007	Conf. call with S. Sheckell, S. Pacella, A. Tanner and K. Cash regarding SAP implementations for DACOR and Corporate.	0.6	\$470	\$282	A2
Tanner	Andrew J.	AJT	Senior Manager	3/30/2007	Meeting with J. Henning, K. Cash, K. Asher, S. Sheckell, S. Sheckell and S. Pacella to discuss DACOR migration to SAP	0.6	\$520	\$312	A2
A2 SAP Pre-Implementation Project Total:						438.8		\$133,336	
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						915.2		\$317,215	
Tax Bankruptcy - A3									
Blank	Jacob M.	JMB	Partner	3/5/2007	Weekly status update call with attorneys, R. Ward, and Delphi tax department to discuss status.	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	3/5/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks and attorneys.	0.7	\$550	\$385	A3
Ward	Richard D.	RDW	Executive Director	3/5/2007	Weekly status update call with attorneys, J. Blank, and Delphi tax department to discuss status.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	3/5/2007	Updates to repatriation models	2.1	\$750	\$1,575	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Delphi - revisions to working file.	1.3	\$450	\$585	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Delphi - preparation of section 382 report.	1.4	\$450	\$630	A3
Hart	Kevin M.	KMH	Senior	3/6/2007	Updates to Sec. 382 analysis.	3.8	\$450	\$1,710	A3
Tucker	Howard J.	HJT	Partner	3/6/2007	Weekly status update call with attorneys, J. Blank, R. Ward, M. Ericson, and Delphi tax department to discuss status.	3.3	\$750	\$2,475	A3
Hart	Kevin M.	KMH	Senior	3/7/2007	Work with R. Ward on update to 382 owner shift analysis	2.1	\$450	\$945	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hart	Kevin M.	KMH	Senior	3/7/2007	Delphi - research regarding whether Appaloosa, Harbinger, Merrill, and UBS are classified as a single entity.	1.5	\$450	\$675	A3
Ward	Richard D.	RDW	Executive Director	3/7/2007	Work with K. Hart on update to 382 owner shift analysis	2.1	\$750	\$1,575	A3
Tucker	Howard J.	HJT	Partner	3/9/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and R. Ward	1.4	\$750	\$1,050	A3
Tucker	Howard J.	HJT	Partner	3/9/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and R. Ward.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	3/9/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, and H. Tucker.	1.4	\$750	\$1,050	A3
Blank	Jacob M.	JMB	Partner	3/12/2007	Reviewing updated 5 year forecast models.	0.9	\$750	\$675	A3
Hart	Kevin M.	KMH	Senior	3/12/2007	Updates to Sec. 382 analysis.	3.6	\$450	\$1,620	A3
Tucker	Howard J.	HJT	Partner	3/12/2007	Reviewing updated 5 year forecast models.	2.3	\$750	\$1,725	A3
Hart	Kevin M.	KMH	Senior	3/13/2007	Updates to Sec. 382 analysis.	3.7	\$450	\$1,665	A3
Ward	Richard D.	RDW	Executive Director	3/13/2007	Work on update to 382 whitepaper	1.4	\$750	\$1,050	A3
Blank	Jacob M.	JMB	Partner	3/14/2007	Reviewing updated 5 year forecast models.	0.6	\$750	\$450	A3
Hart	Kevin M.	KMH	Senior	3/14/2007	Delphi - discussion with S. Gale and R.Ward regarding Sec.382 update.	0.8	\$450	\$360	A3
Ward	Richard D.	RDW	Executive Director	3/14/2007	Update 382 whitepaper analysis	1.6	\$750	\$1,200	A3
Ward	Richard D.	RDW	Executive Director	3/14/2007	Call with S. Gale and K. Hart regarding 382 update.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	3/15/2007	Discussion with A. Voortman and R. Ward regarding the impact of the Debt Push Down strategies to the 382 analysis and NUBIL/RBIL calculation	2.1	\$750	\$1,575	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	3/15/2007	Discussion with A. Voortman and H. Tucker regarding the impact of the Debt Push Down strategies to the 382 analysis and NUBIL/RBIL calculation	2.1	\$750	\$1,575	A3
Ericson	Molly	ME	Manager	3/19/2007	Reviewing 382 white paper.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/19/2007	Weekly status call with S. Gale, M. Lewis, Skadden, R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/19/2007	Call with Skadden, R. Ward, and H. Tucker regarding potential international restructuring.	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	3/19/2007	Issues checklist updates and discussions with R. Ward, H. Tucker and E. Sensenbrenner.	0.6	\$550	\$330	A3
Hart	Kevin M.	KMH	Senior	3/19/2007	Updates to Sec. 382 analysis.	3.1	\$450	\$1,395	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Issues checklist updates and discussions with R. Ward, M. Ericson and E. Sensenbrenner.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Call with Skadden, R. Ward, and M. Ericson regarding potential international restructuring.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	3/19/2007	Weekly status call with S. Gale, M. Lewis, Skadden, R. Ward and M. Ericson.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Review open issues list, provide revisions	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Weekly status update call with J. Whitson, S. Gale, B. Sparks, Gross, Sensenbrenner, H. Tucker and M. Ericson	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Work on updates to 382 whitepaper	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	3/19/2007	Prepare for and participate in call with Sensenbrenner to discuss Sec 382 implications of 59(e) capitalized costs	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	3/20/2007	Reviewing updated 5 year forecast models.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	3/21/2007	Reviewing net unrealized built-in loss calculations/issues.	1.9	\$750	\$1,425	A3
Tucker	Howard J.	HJT	Partner	3/21/2007	Review updated Sec. 382 white paper.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	3/21/2007	Review 382 whitepaper with H. Tucker, forward to S. Gale accordingly.	0.8	\$750	\$600	A3
Hart	Kevin M.	KMH	Senior	3/22/2007	Delphi - Revisions to 382 calculations based on S. Gale's email.	1.2	\$450	\$540	A3
Hart	Kevin M.	KMH	Senior	3/22/2007	Delphi - Generated 382 ownership report for each testing date.	0.6	\$450	\$270	A3
Tucker	Howard J.	HJT	Partner	3/22/2007	Reviewing net unrealized built-in loss calculations/issues.	1.4	\$750	\$1,050	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	3/23/2007	Work with S. Gale on final updates to 382 whitepaper	2.2	\$750	\$1,650	A3
Blank	Jacob M.	JMB	Partner	3/26/2007	Weekly status call with R. Ward, H. Tucker, M. Ericson, J. Whitson, S. Gale, and B. Sparks.	1.5	\$750	\$1,125	A3
Ericson	Molly	ME	Manager	3/26/2007	Weekly status call with R. Ward, H. Tucker, J. Whitson, S. Gale, and B. Sparks.	0.5	\$550	\$275	A3
Hart	Kevin M.	KMH	Senior	3/26/2007	Delphi - prepare memo to file	0.5	\$450	\$225	A3
Tosto	Cathy I.	CIT	Partner	3/26/2007	Discussions with H. Tucker, J. McBride and S. Gale related to preparation for April 5th meeting.	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	3/26/2007	Conference call regarding New projections	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	3/26/2007	Work with K. Hart on updating Delphi cash tax models	1.7	\$750	\$1,275	A3
Ericson	Molly	ME	Manager	3/27/2007	Reviewing treatment of Highland Capital with respect to 382 calcs.	0.8	\$550	\$440	A3
Kelley	Daniel F.	DFK	Partner	3/27/2007	Status of bankruptcy tax services discussion with R. Ward and H. Tucker	2.0	\$680	\$1,360	A3
Tosto	Cathy I.	CIT	Partner	3/27/2007	Call with H. Tucker related to preparation for nubil discussion on Wednesday	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	3/27/2007	Delphi NUBIL - reviewed models	1.8	\$750	\$1,350	A3
Ericson	Molly	ME	Manager	3/28/2007	Status of 382-Discuss related calculations and information needs with R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/28/2007	Status update discussion regarding models and information needs with R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	3/28/2007	Call with R. Ward, J. McBride, and C. Tosto regarding net unrealized built-in loss calculations and information needs for additional analysis.	0.6	\$550	\$330	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	3/28/2007	Conf. call with C. Tosto & R. Ward to discuss upcoming meeting at Delphi & next steps regarding tax issues.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	3/28/2007	Conference call with R. Ward, M. Erickson, and J. McBride to discuss preparation for April 5th meeting at the company to update NUBIL analysis	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/28/2007	Discuss with E&Y counsel and follow-up with J. Whitson related to PwC access letter related to granting E&Y access to PwC due diligence report	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	3/28/2007	Call with C. Tosto, J. McBride and M. Ericson regarding information needs for updating NUBIL calculation	0.8	\$750	\$600	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Conference call with J. Whitson and E. Miller of PwC related to access letter for due diligence report	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Discussion with general counsel regarding access letter for PwC related to due diligence report	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Follo-up with quality on PwC access letter	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Meeting with S. Gale regarding updated NUBIL calculation.	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	3/29/2007	Discussion with H. Tucker regarding updated NUBIL calculation and open item related to stock basis and attribute reduction	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	3/29/2007	Discussion with C. Tosto regarding updated NUBIL calculation and open item related to stock basis and attribute reduction	0.6	\$750	\$450	A3
Tosto	Cathy I.	CIT	Partner	3/30/2007	Discussions with J. Whitson, T. Boone and M. Hosbach of general counsel's office, prepare email related to discussions.	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	3/30/2007	Followup discussions with D. Kelley, J. Whitson, and T. Boone regarding PwC access letter	1.3	\$680	\$884	A3
A3 Project Subtotal:						<u>84.9</u>		<u>\$54,894</u>	
Tax International - A3									
Adamowicz	Fletcher	FA	Senior	3/5/2007	Pre-Delphi meeting planning and review of information on UK planning ideas	1.8	\$450	\$810	A3
Eckhardt	Thomas A.	TAE	Partner	3/5/2007	Review of German financial group charts and financial statements for analysis of German restructuring proposal	1.0	\$750	\$750	A3
Eckhardt	Thomas A.	TAE	Partner	3/5/2007	Participation at New York international meeting with S. Huysmans, A. Voortman, and D. Kelly - presentation of German proposal	1.1	\$750	\$825	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - discuss issues as well as agenda for 3/6 NYC meeting w/ K. Keown	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - discuss issues as well as agenda for 3/6 NYC meeting w/ M. Mukhtar	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - Review information to prepare for 3/6 meeting in NYC	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/5/2007	International restructuring - Travel time from Detroit, MI for trip to NYC for 3/6 meeting	4.0	*\$340	\$1,360	A3
Huysmans	Serge	SH	Partner	3/5/2007	Discussion with A. Baik re: Korean restructuring.	0.3	\$750	\$225	A3
Keown	Karen M.	KMK	Senior Manager	3/5/2007	International restructuring - Travel time from Detroit, MI for trip to NYC for 3/6 meeting	4.5	*\$300	\$1,350	A3
Kilts JR.	George W.	GWK	Staff	3/5/2007	Prepare email/slide binder for K. Keown.	0.3	\$160	\$48	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/5/2007	Analysis of the Polish data prior to the meeting	2.6	\$650	\$1,690	A3
Mukhtar	Mark J.	MJM	Partner	3/5/2007	Delphi call w/ S. Huysmans re: Agenda for Tuesday	1.0	\$680	\$680	A3
Mukhtar	Mark J.	MJM	Partner	3/5/2007	Preparation for Tuesday meeting	1.3	\$680	\$884	A3
Seok	Jin H.	JHS	Manager	3/5/2007	Korea tax planning - obtaining of audit reports for all the Delphi Korean entities	2.1	\$550	\$1,155	A3
Voortman	Anna	AV	Partner	3/5/2007	Participation at New York international meeting with S. Huysmans, T. Eckhardt, and D. Kelly - presentation of German proposal	1.1	\$750	\$825	A3
Voortman	Anna	AV	Partner	3/5/2007	Follow-up on status of Delphi global structure planning with M. Mukhtar and S. Huysmans	0.7	\$750	\$525	A3
Adamowicz	Fletcher	FA	Senior	3/6/2007	Preparing slide packs on UK planning ideas	1.1	\$450	\$495	A3
Adamowicz	Fletcher	FA	Senior	3/6/2007	Meeting with U.S. and ITS desk tax teams to generate planning ideas	2.2	\$450	\$990	A3
Eckhardt	Thomas A.	TAE	Partner	3/6/2007	Participation at New York international meeting with S. Huysmans and A. Voortman, and D. Kelly - presentation of German proposal	2.1	\$750	\$1,575	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International Restructuring - Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown.	1.1	\$680	\$748	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, R. Ward.	1.4	\$680	\$952	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International Restructuring - Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown., and A. Maksymczak.	2.6	\$680	\$1,768	A3
Ferguson	Stephen J.	SJF	Executive Director	3/6/2007	International restructuring - Travel time to Detroit, MI from NYC after 3/6 meeting	4.5	*\$340	\$1,530	A3
Humphrey	Miles	MH	Manager	3/6/2007	Meeting with S. Huysmans and A. Voortman to discuss proposed reorganization.	2.2	\$550	\$1,210	A3
Huysmans	Serge	SH	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown	1.1	\$750	\$825	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown, H. Tucker, R. Ward.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.6	\$750	\$1,950	A3
Kelley	Daniel F.	DFK	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown.	1.1	\$680	\$748	A3
Kelley	Daniel F.	DFK	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, R. Ward.	1.4	\$680	\$952	A3
Kelley	Daniel F.	DFK	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.6	\$680	\$1,768	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, and D. Kelley.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, and D. Kelley.	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, H. Tucker, and R. Ward	1.4	\$600	\$840	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, A. Maksymczak, and M. Humphrey.	2.6	\$600	\$1,560	A3
Keown	Karen M.	KMK	Senior Manager	3/6/2007	Travel Time from New York to Detroit for International Restructuring Planning Meeting	5.0	*\$300	\$1,500	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/6/2007	Analysis of the Polish data prior to the meeting	0.4	\$650	\$260	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/6/2007	Meeting with Chicago client service team in New York	2.3	\$650	\$1,495	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Discuss Goals and Objectives of International Planning. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	1.2	\$750	\$900	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.6	\$750	\$450	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, and R. Ward	1.6	\$750	\$1,200	A3
Michalak	Jeffrey M.	JMM	Partner	3/6/2007	Meeting with foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attending: S. Huysmans, A. Voortman, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, and M. Humphrey.	2.7	\$750	\$2,025	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Follow-up discussions on overall planning for International Holding Company Structure. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Discuss goals and objectives of international planning. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, and K. Keown.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Discuss impact of international tax planning on NUBIL, RBIL and 382 limitation. Attending: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, H. Tucker, and R. Ward.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Review documents and map out strategy	2.2	\$680	\$1,496	A3
Mukhtar	Mark J.	MJM	Partner	3/6/2007	Meeting w/foreign desk representatives from Germany, UK and Poland to explore local country planning ideas. Attendees: S. Huysmans, A. Voortman, J. Michalak, S. Ferguson, M. Mukhtar, D. Kelley, K. Keown, A. Maksymczak, M. Humphrey, and T. Eckhardt.	2.6	\$680	\$1,768	A3
Voortman	Anna	AV	Partner	3/6/2007	Global Structure and 382 Impact	8.0	\$750	\$6,000	A3
Adamowicz	Fletcher	FA	Senior	3/7/2007	Preparing slide packs on UK planning ideas	4.0	\$450	\$1,800	A3
Ferguson	Stephen J.	SJF	Executive Director	3/7/2007	International restructuring - discuss issues w/ K. Keown	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Executive Director	3/7/2007	International restructuring - discuss issues w/ M. Mukhtar	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Executive Director	3/7/2007	International Restructuring - Review emails & attachments relating to International Restructuring	0.3	\$680	\$204	A3
Kwon	Min Young	MYK	Senior Manager	3/7/2007	Delphi - review of the Korean entities' financial information.	1.1	\$650	\$715	A3
Kwon	Min Young	MYK	Senior Manager	3/7/2007	Delphi - preparation of Korean tax planning ideas.	0.9	\$650	\$585	A3
Mukhtar	Mark J.	MJM	Partner	3/7/2007	Review debt schedules	1.9	\$680	\$1,292	A3
Voortman	Anna	AV	Partner	3/7/2007	Review of Delphi local country planning ideas and communicate status with B. Sparks	1.2	\$750	\$900	A3
Adamowicz	Fletcher	FA	Senior	3/8/2007	Preparing slide packs on UK planning ideas	2.6	\$450	\$1,170	A3
Eckhardt	Thomas A.	TAE	Partner	3/8/2007	Preparation of slide presentation for German restructuring proposal	1.2	\$750	\$900	A3
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar, E. Trumbull & K. Keown re: next steps to progress project, including roles & responsibilities	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar & K. Keown re: next steps to progress project, including roles & responsibilities	0.6	\$680	\$408	A3
Ferguson	Stephen J.	SJF	Executive Director	3/8/2007	International Restructuring - Call w/ M. Mukhtar, S. Huysmans, E. Trumbull & K. Keown re: next steps to progress project, including roles & responsibilities	0.6	\$680	\$408	A3
Humphrey	Miles	MH	Manager	3/8/2007	Discussion of and review of UK idea slides for F. Adamowicz.	1.6	\$550	\$880	A3
Keown	Karen M.	KMK	Senior Manager	3/8/2007	Schedule Delphi meetings with S. Huysmans, S. Ferguson, M. Mukhtar and E. Trumbull to discuss division of responsibilities, deliverables, and timing.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/8/2007	Conf Call to discuss staffing, deliverables, division of responsibilities amongst E&Y team members and timing of deliverables. Attending: M. Mukhtar, S. Ferguson, E. Trumbull, K. Keown, and S. Huysmans.	1.4	\$600	\$840	A3
Kwon	Min Young	MYK	Senior Manager	3/8/2007	Delphi - review of the Korean entities' financial information.	0.9	\$650	\$585	A3
Kwon	Min Young	MYK	Senior Manager	3/8/2007	Delphi - preparation of Korean tax planning ideas.	1.1	\$650	\$715	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/8/2007	P&L & Deferred Tax figures analysis	1.3	\$650	\$845	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/8/2007	Preparation of the deck on Polish tax ideas to be proposed to Delphi	2.8	\$650	\$1,820	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Roles and responsibilities discussion with K. Keown & S. Ferguson	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Roles & responsibilities discussion with K. Keown, S. Ferguson, E. Trumbull, and S. Huysmans.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Conf. call w/ B. Sparks, D. Kelley & A. Voortman	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MJM	Partner	3/8/2007	Prepare outline of presentation	0.9	\$680	\$612	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Meetings with K. Keown, M. Mukhtar, S. Ferguson, and S. Huysmans re: global restructuring and cash repatriation planning	1.6	\$500	\$800	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	3/8/2007	Conference call with M. Mukhtar, A. Voortman, D. Kelley and B. Sparks re next steps leading up to meeting next week.	0.9	\$500	\$450	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Follow-up discussion with M. Mukhtar re next steps leading up to meeting next week.	0.4	\$500	\$200	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Review of initial slide deck	0.4	\$500	\$200	A3
Trumbull	Eric J.	EJT	Manager	3/8/2007	Preparing slide deck based on earlier meeting with M. Mukhtar.	2.3	\$500	\$1,150	A3
Voortman	Anna	AV	Partner	3/8/2007	Conference call with M. Mukhtar, D. Kelley, E. Trumbull and B. Sparks re next steps leading up to meeting next week.	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/8/2007	Review of revised Delphi global structure planning and consider various U.S. tax implications of such planning	1.5	\$750	\$1,125	A3
Williams	Michael K.	MKW	Partner	3/8/2007	NUBIL discussions and analysis with K. Golightly and A. Voortman	2.0	\$750	\$1,500	A3
Adamowicz	Fletcher	FA	Senior	3/9/2007	Preparing slide packs on UK planning ideas	0.4	\$450	\$180	A3
Eckhardt	Thomas A.	TAE	Partner	3/9/2007	Preparation of slide presentation for German restructuring proposal	2.1	\$750	\$1,575	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Call w/ H. Tucker, J. Michalak & M. Mukhtar re: interaction of NUBIL rules & timing of distributions	0.3	\$680	\$204	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Meet w/ J. Michalak re: interaction of NUBIL rules & timing of distributions	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Review emails & attachments relating to International Restructuring	0.4	\$680	\$272	A3
Ferguson	Stephen J.	SJF	Executive Director	3/9/2007	International Restructuring - Meet w/ J. Michalak & M. Mukhtar re: interaction of NUBIL rules & timing of distributions	0.6	\$680	\$408	A3
Huysmans	Serge	SH	Partner	3/9/2007	Discussion with T. Eckhardt re: German restructuring planning ideas.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/9/2007	Discussion with G. Mendez regarding Brazilian restructuring.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	3/9/2007	Review of UK proposed restructuring planning and follow-up.	0.6	\$750	\$450	A3
Kwon	Min Young	MYK	Senior Manager	3/9/2007	Delphi - review of the Korean entities' financial information.	3.9	\$650	\$2,535	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kwon	Min Young	MYK	Senior Manager	3/9/2007	Delphi - preparation of Korean tax planning ideas.	4.1	\$650	\$2,665	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/9/2007	Prepare benefit calculation and review holding company alternatives and slidedeck	2.7	\$650	\$1,755	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/9/2007	Continue finalizing the Deck	4.8	\$650	\$3,120	A3
Mukhtar	Mark J.	MJM	Partner	3/9/2007	Monitor status of information gathering	0.9	\$680	\$612	A3
Seok	Jin H.	JHS	Manager	3/9/2007	Korea tax planning - Working on slide deck describing planning ideas as capital redemption	5.9	\$550	\$3,245	A3
Kwon	Min Young	MYK	Senior Manager	3/10/2007	Delphi - Korea tax planning - preparation of slide deck	2.8	\$650	\$1,820	A3
Kwon	Min Young	MYK	Senior Manager	3/10/2007	Delphi - Korea tax planning - conference call with S. Huysmans.	1.2	\$650	\$780	A3
Mukhtar	Mark J.	MJM	Partner	3/11/2007	Review GRA's and consider impact on international tax planning structure	1.0	\$680	\$680	A3
Adamowicz	Fletcher	FA	Senior	3/12/2007	Review consolidated slide pack received from S. Huysmans.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	3/12/2007	Delphi, review slide deck prepared by S. Huysmans including foreign tax comments	1.2	\$450	\$540	A3
Charlton	James	JC	Partner	3/12/2007	Reliance - Review restructuring steps	0.5	\$750	\$375	A3
Eckhardt	Thomas A.	TAE	Partner	3/12/2007	Preparation and review of German slide deck for German restructuring proposal	1.1	\$750	\$825	A3
Golightly	Kim O.	KOG	Partner	3/12/2007	Discussion w/ A. Voortman and M. Williams on section 382 issue	1.8	\$750	\$1,350	A3
Huysmans	Serge	SH	Partner	3/12/2007	Mexican restructuring - Review of proposed Polish restructuring planning ideas and integration of proposed planning in the overall step-plan	1.2	\$750	\$900	A3
Huysmans	Serge	SH	Partner	3/12/2007	German restructuring - Review of proposed German restructuring planning and integration of proposed planning in the overall step-plan	1.3	\$750	\$975	A3
Huysmans	Serge	SH	Partner	3/12/2007	UK restructuring - Review of proposed UK restructuring planning and integration of proposed planning in the overall step-plan	1.3	\$750	\$975	A3
Huysmans	Serge	SH	Partner	3/12/2007	Brazilian restructuring - Review of proposed Brazilian restructuring planning.	0.9	\$750	\$675	A3
Huysmans	Serge	SH	Partner	3/12/2007	Brazilian restructuring - Follow-up discussion with G. Mendez.	0.8	\$750	\$600	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	3/12/2007	Discussion preparation of 382 slides for Delphi international tax planning presentation with M. Mukhtar and S. Ferguson	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/12/2007	Review slides for post emergence global structure.	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MJM	Partner	3/12/2007	Call w/ A. Voortman and S. Huysmans re: scope.	1.1	\$680	\$748	A3
Voortman	Anna	AV	Partner	3/12/2007	Discussion with Mexican colleagues on ability to erode base in Mexico	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	3/12/2007	Conference call to discuss progress local restructuring project	1.2	\$750	\$900	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze effect of discussion with K. Golightly on tax planning with A. Voortman in a follow-up discussion	0.4	\$750	\$300	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly in conference call per outline of suggestions from A. Voortman.	0.4	\$750	\$300	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly and A. Voortman in a follow-up conference call	0.6	\$750	\$450	A3
Williams	Michael K.	MKW	Partner	3/12/2007	Analyze interaction of Section 382 and 59e with K. Golightly and A. Voortman in conference call	0.6	\$750	\$450	A3
Adamowicz	Fletcher	FA	Senior	3/13/2007	Review consolidated slide pack received from S. Huysmans.	0.2	\$450	\$90	A3
Aljirafi	Wail	WA	Intern	3/13/2007	Prepare E&P study	7.5	\$120	\$900	A3
Huysmans	Serge	SH	Partner	3/13/2007	Mexican restructuring - Review of proposed Polish restructuring planning and integration of proposed planning in the overall step-plan	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	German restructuring - Review of proposed German restructuring planning and integration of proposed planning in the overall step-plan	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	3/13/2007	Brazilian restructuring - Review of proposed Brazilian restructuring planning.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	Brazilian restructuring - Follow-up discussion with Gil Mendez. Integration of Brazilian planning in the overall step-plan	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	3/13/2007	Polish restructuring - Review of proposed Polish restructuring planning and integration of polish planning in the overall step-plan	1.5	\$750	\$1,125	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Inoue	Claudio T.	CTI	Staff	3/13/2007	Provide documents for K. Keown.	0.1	\$160	\$16	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Meet with G. Kilts to discuss development of U.S. slides, including gathering info. for accumulated E&P and EBIDTA for selected entities	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Prepare travel arrangements for Delphi planning meeting in Chicago with A. Voortman and S. Huysmans	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Meet with E. Trumbull & M. Mukhtar to discuss development of U.S. slides in advance of Delphi meeting on March 16th	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Meet with W.Aljirafi. to assist in gathering 5471 information for estimated FMV calculations.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/13/2007	Review slides for post emergence global structure and consider U.S. tax implications of the proposed local country planning.	2.3	\$600	\$1,380	A3
Kilts JR.	George W.	GWK	Staff	3/13/2007	Initial meetings with E. Trumbull and K. Keown	1.1	\$160	\$176	A3
Kilts JR.	George W.	GWK	Staff	3/13/2007	Create E&P and EBITA spreadsheets and slides	12.1	\$160	\$1,936	A3
Kwon	Min Young	MYK	Senior Manager	3/13/2007	Delphi - Korea tax planning - preparation of slide deck.	2.2	\$650	\$1,430	A3
Kwon	Min Young	MYK	Senior Manager	3/13/2007	Delphi - Korea tax planning - conference call with S. Huysmans.	0.8	\$650	\$520	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/13/2007	Review of the Polish deck after changes from S. Huysmans.	0.6	\$650	\$390	A3
Mukhtar	Mark J.	MJM	Partner	3/13/2007	Meet with E. Trumbull & K. Keown to discuss development of U.S. slides in advance of Delphi meeting on March 16th	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	3/13/2007	Review basis and E&P information accumulated from Form 5471's	1.2	\$680	\$816	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Preparing slide deck with various tax attribute information	1.4	\$500	\$700	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Meet with M. Mukhtar and D. Kelley, A. Voortman, K. Karen and G. Kilts to discuss calculations of E&P and fair market value for purposes of local country planning	3.2	\$500	\$1,600	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Working on slide deck for meeting with Delphi re: global restructuring and cash repatriation.	2.1	\$500	\$1,050	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	3/13/2007	Discussed various issues with G. Kilts and W. Aljirafi	1.1	\$500	\$550	A3
Trumbull	Eric J.	EJT	Manager	3/13/2007	Preparing slide deck on tax attributes of foreign entities to be used in tax planning	3.9	\$500	\$1,950	A3
Voortman	Anna	AV	Partner	3/13/2007	Delphi: Review slides of foreign colleagues on local planning ideas	1.6	\$750	\$1,200	A3
Adamowicz	Fletcher	FA	Senior	3/14/2007	Review consolidated slide pack received from S. Huysmans.	0.5	\$450	\$225	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Organize files and documentation	3.8	\$120	\$456	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Created E&P study	3.9	\$120	\$468	A3
Aljirafi	Wail	WA	Intern	3/14/2007	Organize files and documentation and support for E&P and fair market value estimates for local country planning	3.9	\$120	\$468	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with G. Mendez to discuss Brazilian tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar, and K. Keown	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Becker to discuss Mexican tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar, and Karen Keown	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Humphrey to discuss UK tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with M. Kwon to discuss Korean tax planning in preparation of Meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with A. Maksymczak to discuss Polish tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	3/14/2007	Conf call with J. Menger to discuss German tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.9	\$450	\$405	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Baier	Simone	SB	Senior	3/14/2007	Discuss goals and objectives of International Planning and analyze debt/equity ratios and income limitations of proposed foreign tax planning with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown.	1.9	\$450	\$855	A3
Baier	Simone	SB	Senior	3/14/2007	Review draft slides for Delphi Post Emergence Global Structure.	1.6	\$450	\$720	A3
Baier	Simone	SB	Senior	3/14/2007	Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown.	1.6	\$450	\$720	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with G. Mendex to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.8	\$750	\$600	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	3/14/2007	Conf Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$750	\$675	A3
Huysmans	Serge	SH	Partner	3/14/2007	Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	1.9	\$750	\$1,425	A3
Huysmans	Serge	SH	Partner	3/14/2007	Review draft slides for Delphi post emergence global structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations). Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	3.2	\$750	\$2,400	A3
Inoue	Claudio T.	CTI	Staff	3/14/2007	Create E&P and EBITDA spreadsheets from Delphi's 5471 Forms.	6.2	\$160	\$992	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with G. Mendex to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.7	\$600	\$420	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Conf Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Discuss methodology for calculating estimated fair market value and E&P with E. Trumbull, including analyzing quality of available information that is available.	1.6	\$600	\$960	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	1.9	\$600	\$1,140	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Review Draft Slides for Delphi Post Emergence Global Structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations.) Attending: S. Huysmans, A. Voortman, and S. Baier.	3.2	\$600	\$1,920	A3
Keown	Karen M.	KMK	Senior Manager	3/14/2007	Travel time to Chicago for planning meeting with A. Voortman, S. Huysmans, S. Baier, and M. Mukhtar.	3.4	*\$300	\$1,020	A3
Kilts JR.	George W.	GWK	Staff	3/14/2007	Create E&P and EBITA spreadsheets and slides	12.1	\$160	\$1,936	A3
Kwon	Min Young	MYK	Senior Manager	3/14/2007	Delphi - Korea tax planning - preparation of slide deck.	0.3	\$650	\$195	A3
Kwon	Min Young	MYK	Senior Manager	3/14/2007	Delphi - Korea tax planning - conference call with S. Huysmans.	0.7	\$650	\$455	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/14/2007	Conf call with S. Baier to discuss Polish tax planning in preparation for meeting at Delphi on Friday with S. Huysmans, A. Voortman, M. Mukhtar and K. Keown	0.5	\$650	\$325	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Menger	Jorg	JM	Partner	3/14/2007	Conf call with S. Huysmans to discuss German tax planning in preparation for Meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar, and K. Keown.	0.9	\$750	\$675	A3
Menger	Jorg	JM	Partner	3/14/2007	Review of local country planning slidedeck and consider various holding company jurisdictions and treaty shopping issues	1.1	\$750	\$825	A3
Michalak	Jeffrey M.	JMM	Partner	3/14/2007	Call with M. Mukhtar to discuss Delphi international tax planning strategies	0.9	\$750	\$675	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Conf. call w/ M. Becka to discuss Mexican tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi conf. call w/G. Mendex to discuss Brazilian tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Conf. Call w/ M. Humphrey to discuss UK tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - conf. call w/ M. Kwon to discuss Korean tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - conf. call with A. Maksymczak to discuss Polish tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Conf. call w/ J. Menger to discuss German tax planning in preparation for meeting at Delphi on Friday. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - discuss goals and objectives of international planning and analyze debt/equity ratios and income limitations of proposed foreign tax planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	1.9	\$680	\$1,292	A3
Mukhtar	Mark J.	MJM	Partner	3/14/2007	Delphi - review draft slides for Delphi post emergence global structure. (Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations.) Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	3.2	\$680	\$2,176	A3
Rauch	Oliver	OR	Manager	3/14/2007	Meet with J. Menger to discuss review of local country slides and application of new treaty shopping rules	1.2	\$550	\$660	A3
Seok	Jin H.	JHS	Manager	3/14/2007	Korea tax planning - conference call with Lux desks	0.9	\$550	\$495	A3
Seok	Jin H.	JHS	Manager	3/14/2007	Korea tax planning - Working with M. Kwon re follow-up questions raised by S. Huysmans	1.1	\$550	\$605	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Call with K. Keown re revising slide deck and supporting spreadsheet.	0.8	\$500	\$400	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Met w/ G Kilts and W. Aljirafi re revising slide deck and supporting spreadsheet.	0.7	\$500	\$350	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Begun revising information related to slide deck and supporting spreadsheet.	0.8	\$500	\$400	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Discuss methodology for calculating estimated fair market value and E&P with K. Keown, including analyzing quality of available information that is available.	1.6	\$500	\$800	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Additional revisions to slide deck.	1.5	\$500	\$750	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Correspondence with K. Keown re revisions to slide deck.	3.2	\$500	\$1,600	A3
Trumbull	Eric J.	EJT	Manager	3/14/2007	Detailed review of master spreadsheet number for EBITDA (including tying out all numbers to hardcopies).	3.6	\$500	\$1,800	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference call with G. Mendes to discuss Brazilian tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Becka to discuss Mexican tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Kwon to discuss Korean tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with M. Humphrey to discuss UK tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with A. Maksymczak to discuss Polish tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Conference Call with J. Menger to discuss German tax planning in preparation for Meeting at Delphi on Friday, 3/16. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/14/2007	Delphi: Discuss Goals and Objectives of International Planning and Analyze Debt/Equity Ratios and Income Limitations of Proposed Foreign Tax Planning. Attending: S. Huysmans, A. Voortman, S. Baier, M. Mukhtar and K. Keown.	1.9	\$750	\$1,425	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/14/2007	Review Draft Slides for Delphi Post Emergence Global Structure. Discuss both U.S. and foreign income tax implications of proposed transactions, estimated benefits and considerations. Attending: S. Huysmans, A. Voortman, S. Baier.	3.2	\$750	\$2,400	A3
Aljirafi	Wail	WA	Intern	3/15/2007	Worked in Mexico subs E&P	1.0	\$120	\$120	A3
Baier	Simone	SB	Senior	3/15/2007	Finalization of slide deck to be sent to client in preparation of meeting on Friday March 16	2.4	\$450	\$1,080	A3
Eckhardt	Thomas A.	TAE	Partner	3/15/2007	Preparation and review of German slide deck for German restructuring proposal	0.6	\$750	\$450	A3
Humphrey	Miles	MH	Manager	3/15/2007	Review of slide deck.	1.2	\$550	\$660	A3
Huysmans	Serge	SH	Partner	3/15/2007	Finalization of slide presentation for discussion of Friday 16, 2007.	2.5	\$750	\$1,875	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Discuss agenda and presentation topics for Friday's meeting with M. Mukhtar.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Discuss scheduling of foreign representatives for Friday's meeting at Delphi with S. Huysmans	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Conf call with M. Mukhtar to discuss slide 6 for Friday's meeting - estimate tax benefits for each jurisdiction	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Draft slide on application of 59(e) amortization on RBIL	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Review estimates tax savings with A. Voortman, M. Mukhtar, and K. Keown	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Integrate U.S. slides into same format as foreign country planning slides	1.3	\$600	\$780	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Discuss revisions to U.S. slides with M. Mukhtar, specifically calculation of estimated FMV for various entities	1.4	\$600	\$840	A3
Keown	Karen M.	KMK	Senior Manager	3/15/2007	Review U.S. slides in preparation of Friday's meeting - including options for repatriation and tax attributes of entities. Tie back respective information to source documents.	3.2	\$600	\$1,920	A3
Kilts JR.	George W.	GWK	Staff	3/15/2007	Create E&P and EBITA spreadsheets and slides	6.1	\$160	\$976	A3
Liebman	Richard D.	RDL	Principal	3/15/2007	Delphi - 3/15 -Section 382 - issues re: foreign tax ideas	1.4	\$750	\$1,050	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Maksymczak	Agnieszka	AM	Senior Manager	3/15/2007	Review of the Polish deck after changes from S. Huysmans.	0.8	\$650	\$520	A3
Menger	Jorg	JM	Partner	3/15/2007	Call with S. Huysmans to discuss local country slidedeck and recommend KG holding structure	0.9	\$750	\$675	A3
Mukhtar	Mark J.	MJM	Partner	3/15/2007	Conf call with K. Keown to discuss slide 6 for Friday's meeting - estimate the tax benefits for each jurisdiction	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	3/15/2007	Review estimates w/dist. Pugh Dow w/ A. Voortman and K. Keown	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	3/15/2007	Call with K. Keown re: estimates FMV for various entities.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	3/15/2007	Review documents and gather information	3.4	\$680	\$2,312	A3
Rauch	Oliver	OR	Manager	3/15/2007	Call with J. Menger, S. Baier and S. Huysmans to discuss German slidedeck and tax implications of proposed planning	0.7	\$550	\$385	A3
Trumbull	Eric J.	EJT	Manager	3/15/2007	Discussions with M. Mukhtar, G. Kilts, and K. Keown re revising slide deck.	3.2	\$500	\$1,600	A3
Trumbull	Eric J.	EJT	Manager	3/15/2007	Work on revisions to slide deck.	1.7	\$500	\$850	A3
Voortman	Anna	AV	Partner	3/15/2007	Delphi: Review of Chinese plan prepared by W. Tong regarding the local restructuring	0.5	\$750	\$375	A3
Voortman	Anna	AV	Partner	3/15/2007	Computation of local country tax savings afforded by introduction of leverage into Germany, UK, Poland, Brazil and Mexico	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	3/15/2007	Analysis of section 59(e) and the impact on the insertion of leverage	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/15/2007	Discussion with H. Tucker and R. Ward regarding the impact of the global strategies to the 382 analysis and NUBIL/RBIL calculation	2.6	\$750	\$1,950	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Discuss with A. Voortman results of research related to whether basis reduction would be an item considered to be NUBIL	0.2	\$750	\$150	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Discuss with A. Voortman whether basis reduction would be an item considered to be NUBIL	0.2	\$750	\$150	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Research other sources as to whether basis reduction would be an item considered to be NUBIL	0.4	\$750	\$300	A3
Williams	Michael K.	MKW	Partner	3/15/2007	Read secondary sources as to whether basis reduction would be an item considered to be NUBIL	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Williams	Michael K.	MKW	Partner	3/15/2007	Review statute as to whether basis reduction would be an item considered to be NUBIL	0.6	\$750	\$450	A3
Adamowicz	Fletcher	FA	Senior	3/16/2007	Review consolidated slide pack received from S. Huysmans.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	3/16/2007	Summarize next steps.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	3/16/2007	Re-draft slides with current version on global restructure.	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$450	\$630	A3
Baier	Simone	SB	Senior	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructure and need to borrow offshore	2.4	\$450	\$1,080	A3
Baier	Simone	SB	Senior	3/16/2007	Meeting to deliver planning alternatives Brazil, Germany, UK, Poland, Korea, China and Mexico	2.8	\$450	\$1,260	A3
Charlton	James	JC	Partner	3/16/2007	Reliance - Review restructuring steps	1.3	\$750	\$975	A3
Humphrey	Miles	MH	Manager	3/16/2007	Review of slide deck.	0.6	\$550	\$330	A3
Huysmans	Serge	SH	Partner	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	3/16/2007	Summarize next steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	3/16/2007	Re-draft slides with current vision on debt structure.	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructuring and need to borrow offshore.	2.4	\$750	\$1,800	A3
Huysmans	Serge	SH	Partner	3/16/2007	Meeting to deliver planning alternatives for Brazil, Germany, UK, Poland, Korea, China and Mexico.	2.8	\$750	\$2,100	A3
Keown	Karen M.	KMK	Senior Manager	3/16/2007	Conf call with M. Becka to discuss calculation of Mexican tax savings with respect to proposed planning and coordination with existing credit for maquila	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	3/16/2007	Travel time to Chicago for planning meeting with A. Voortman, S. Huysmans, S. Baier, and M. Mukhtar.	3.0	*\$300	\$900	A3
Kilts JR.	George W.	GWK	Staff	3/16/2007	Create E&P and EBITA spreadsheets and slides	0.2	\$160	\$32	A3
Maksymczak	Agnieszka	AM	Senior Manager	3/16/2007	Reply to questions of A. Voortman	1.0	\$650	\$650	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Global restructuring meeting with D. Kelley, re: presentation.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Meeting w/ A. Voortman, S. Huysmans and Brian re: Global restructuring	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/16/2007	Global restructuring meeting w/ J. Whitson, B. Sparks, Brian, A. Voortman, D. Kelley, Huysbert	4.9	\$680	\$3,332	A3
Steere	Robert S.	RSS	Senior Manager	3/16/2007	Reversal of work for A. Voortman regarding section 59(e) and plr 200117006	1.5	\$650	\$975	A3
Tobin	James	JT	Partner	3/16/2007	Review of Emergence Debt/International Tax Planning.	2.1	\$750	\$1,575	A3
Tobin	James	JT	Partner	3/16/2007	Emergence Debt/International Tax Planning - Overview discussion call with J. Whitson	0.9	\$750	\$675	A3
Voortman	Anna	AV	Partner	3/16/2007	Summarize conclusions for Skadden Aarps and Treasury	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/16/2007	Summarize next steps and re-draft slides with current vision on debt structure	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	3/16/2007	Discussion with Delphi Treasury and Tax regarding global restructuring and need to borrow offshore	2.4	\$750	\$1,800	A3
Voortman	Anna	AV	Partner	3/16/2007	Meeting to deliver planning alternatives for Brazil, Germany, UK, Poland, Korea, China and Mexico	2.8	\$750	\$2,100	A3
Baier	Simone	SB	Senior	3/19/2007	Preparation of action items list reg. to meeting	1.9	\$450	\$855	A3
Eckhardt	Thomas A.	TAE	Partner	3/19/2007	German restructuring - review of NOL situation at Delphi Europe GmbH and internal memo to A. Voortman and S. Huysmans	0.6	\$750	\$450	A3
Baier	Simone	SB	Senior	3/20/2007	Delphi - prepare email to E&Y German Desk reg. German NOL's	0.4	\$450	\$180	A3
Voortman	Anna	AV	Partner	3/20/2007	Follow-up discussion with Mexico and Germany on Delphi's concerns regarding the proposed restructuring into these countries.	1.3	\$750	\$975	A3
Mukhtar	Mark J.	MJM	Partner	3/21/2007	Conference call w/ A. Voortman and B. Sparks re: next steps.	1.2	\$680	\$816	A3
Voortman	Anna	AV	Partner	3/21/2007	Review EBITDA multiples to ensure that the debt creation assumptions were reasonable.	0.4	\$750	\$300	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	3/21/2007	Conference call with B. Sparks regarding the next steps required to introduce offshore leverage to various Delphi Subsidiaries post-bankruptcy emergence. Countries covered were Mexico, Brazil, Germany, Poland and Korea.	1.8	\$750	\$1,350	A3
Mukhtar	Mark J.	MJM	Partner	3/22/2007	Delphi conf. call w/ G. Murry & A. Voortman re: Brazil	0.9	\$680	\$612	A3
Voortman	Anna	AV	Partner	3/22/2007	Discussions with G. Mendes regarding development of a step plan to introduce leverage into Brazil and secure goodwill amortization.	1.2	\$750	\$900	A3
Ferguson	Stephen J.	SJF	Executive Director	3/23/2007	Discuss status of project and action steps w/ M. Mukhtar & K. Keown	0.2	\$680	\$136	A3
Mukhtar	Mark J.	MJM	Partner	3/23/2007	Discuss status and update of Delphi planning with K. Keown	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	3/23/2007	Delphi conf. call w/ S. Huysmans re: to do's	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MJM	Partner	3/26/2007	Review slides and prepare for next steps	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	3/27/2007	Call w/ B. Sparks re: New York meeting.	0.9	\$680	\$612	A3
Baier	Simone	SB	Senior	3/28/2007	Prepare contact list for step plan	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for German and Brazilian restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for Mexican restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for Polish restructuring	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	3/28/2007	Preparation of micro step plan for German restructuring	1.5	\$450	\$675	A3
Huysmans	Serge	SH	Partner	3/28/2007	Conference call with M. Mukhtar and follow-up with S. Baier regarding preparation of micro step-plan.	0.6	\$750	\$450	A3
Mukhtar	Mark J.	MJM	Partner	3/28/2007	Review Brazil local country tax planning ideas	2.0	\$680	\$1,360	A3
Huysmans	Serge	SH	Partner	3/29/2007	Preparation of micro step-plan template.	1.4	\$750	\$1,050	A3
Menger	Jorg	JM	Partner	3/29/2007	Review of step plan and provide comments and changes from a German tax perspective	2.1	\$750	\$1,575	A3
Mukhtar	Mark J.	MJM	Partner	3/29/2007	Review plan and determine open issues	1.2	\$680	\$816	A3
Siler	Klaus	KS	Senior Manager	3/29/2007	Analysis of impacts of Organschaft on German RETT	1.5	\$650	\$975	A3
Siler	Klaus	KS	Senior Manager	3/29/2007	German tax analysis of restructuring	3.3	\$650	\$2,145	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ferguson	Stephen J.	SJF	Executive Director	3/30/2007	Conference call w/ M. Mukhtar & K. Keown to discuss local country planning issues, Holdco formation planning and next steps related thereto	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	3/30/2007	Call w/ S. Huysmans re: Holdco structure	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	3/30/2007	Call w/ K. Keown and S. Ferguson re: meeting in NY	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	3/30/2007	Call w/ B. Sparks re: meeting in New York	0.8	\$680	\$544	A3
A3 Project Subtotal:						442.1		\$246,635	
A3 Project Total:						527.0		\$301,529	
* Billed at 1/2 of hourly billing rate									
Fee Application Preparation									
Ochoa	Melissa	MO	Client Serving Associate	3/3/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	
Ochoa	Melissa	MO	Client Serving Associate	3/4/2007	Work on Delphi Supplemental Connections check	1.9	\$100	\$190	
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Correspondence with B. Hamblin regarding February Invoice Download.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/5/2007	Preparation of Furukawa Engagement Information per N. Miller.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	3/5/2007	Procedures related to the conflict update process	1.2	\$770	\$924	
Hellmund	Marili	MH	Client Serving Associate	3/5/2007	Work on Delphi Automotive Connections Check	5.2	\$100	\$520	
Hosein	Sandra S.	SH	Client Serving Associate	3/5/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	5.0	\$100	\$500	
Ochoa	Melissa	MO	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	4.9	\$100	\$490	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/5/2007	Review of February invoice detail for bankruptcy court.	1.8	\$470	\$846	
Smith	Carolyn E.	CES	Staff	3/5/2007	Reclass of time entries related to February 2007.	0.8	\$140	\$112	
Tosto	Cathy I.	CIT	Partner	3/5/2007	Review February time for int'l and bankruptcy tax projects.	0.6	\$575	\$345	
Tosto	Cathy I.	CIT	Partner	3/5/2007	Accumulation of information related to preparation of fee application.	0.9	\$575	\$518	
Treanor	Paul T.	PTT	Client Serving Associate	3/5/2007	Work on Delphi Supplemental Connections check	7.9	\$100	\$790	
Aquino	Heather	HRA	Client Serving Associate	3/6/2007	Correspondence with J. Simpson, A. Krabill and M. Hatzfeld regarding Excluded Time from January Invoice - For Review.	0.2	\$140	\$28	
Hellmund	Marili	MH	Client Serving Associate	3/6/2007	Work on Delphi Automotive Connections Check	5.8	\$100	\$580	
Hosein	Sandra S.	SH	Client Serving Associate	3/6/2007	Work on Litigation portion of the Delphi Automotive Connections Check	7.9	\$100	\$790	
Ingles	Beatrice	BI	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	7.6	\$100	\$760	
Ochoa	Melissa	MO	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	4.1	\$100	\$410	
Treanor	Paul T.	PTT	Client Serving Associate	3/6/2007	Work on Delphi Supplemental Connections check	6.6	\$100	\$660	
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with B. Ingles regarding E&Y connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/7/2007	Correspondence with M. Hatzfeld and J. Simpson regarding D. Chamarro's OOS time to be included on February invoice.	0.3	\$140	\$42	
Hellmund	Marili	MH	Client Serving Associate	3/7/2007	Work on Delphi Automotive Connections Check	5.3	\$100	\$530	
Hosein	Sandra S.	SH	Client Serving Associate	3/7/2007	Work on Litigation portion of the Delphi Automotive Connections Check	7.8	\$100	\$780	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ingles	Beatrice	BI	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	4.7	\$100	\$470	
Ochoa	Melissa	MO	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	3.2	\$100	\$320	
Treanor	Paul T.	PTT	Client Serving Associate	3/7/2007	Work on Delphi Supplemental Connections check	5.6	\$100	\$560	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with B. Ingles regarding E&Y Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with D. Kelley and J. Simon regarding sub-contracting bankruptcy court guidelines, new tax addendum, etc.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/8/2007	Correspondence with E. Trumbull regarding Delphi Billing requirements.	0.5	\$140	\$70	
Asher	Kevin F.	KFA	Partner	3/8/2007	Review of time for submission to court	1.1	\$770	\$847	
Asher	Kevin F.	KFA	Partner	3/8/2007	Procedures related to the conflict update process	2.3	\$770	\$1,771	
Hellmund	Marili	MH	Client Serving Associate	3/8/2007	Work on Delphi Automotive Connections Check	2.2	\$100	\$220	
Hosein	Sandra S.	SH	Client Serving Associate	3/8/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.2	\$100	\$820	
Ingles	Beatrice	BI	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	9.8	\$100	\$980	
Ochoa	Melissa	MO	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	4.8	\$100	\$480	
Treanor	Paul T.	PTT	Client Serving Associate	3/8/2007	Work on Delphi Supplemental Connections check	6.4	\$100	\$640	
Trumbull	Eric J.	EJT	Manager	3/8/2007	Discuss February billing with Chicago ITS.	0.8	\$500	\$400	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with B. Ingles regarding E&Y Connections Check.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Correspondence with J. Simpson regarding bank adm. fees through January 2007	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Begin formatting February time and expense download for invoice preparation.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	3/9/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Boehm	Michael J.	MJB	Manager	3/9/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	3/9/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Hellmund	Marili	MH	Client Serving Associate	3/9/2007	Work on Delphi Automotive Connections Check	5.1	\$100	\$510	
Hosein	Sandra S.	SH	Client Serving Associate	3/9/2007	Work on Litigation portion of the Delphi Automotive Connections Check	8.1	\$100	\$810	
Ingles	Beatrice	BI	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	5.3	\$100	\$530	
Krabill	Aaron J.	AJK	Senior Manager	3/9/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Marold	Erick W.	EWM	Senior	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Ochoa	Melissa	MO	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	3.9	\$100	\$390	
Ranney	Amber C.	ACR	Senior	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Schwandt	Lisa N.	LNS	Staff	3/9/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	3/9/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	3/9/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	
Treanor	Paul T.	PTT	Client Serving Associate	3/9/2007	Work on Delphi Supplemental Connections check	9.0	\$100	\$900	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	3/9/2007	Coordinating February billing issues with S. Huysmans and A. Pouchard	0.9	\$500	\$450	
Aquino	Heather	HRA	Client Serving Associate	3/11/2007	Work on February invoice.	0.9	\$140	\$126	
Hellmund	Marili	MH	Client Serving Associate	3/11/2007	Work on Delphi Automotive Connections Check	4.9	\$100	\$490	
Ochoa	Melissa	MO	Client Serving Associate	3/11/2007	Work on Delphi Supplemental Connections check	2.1	\$100	\$210	
Aquino	Heather	HRA	Client Serving Associate	3/12/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Asher	Kevin F.	KFA	Partner	3/12/2007	Procedures related to the 2007 conflicts check	1.3	\$770	\$1,001	
Hellmund	Marili	MH	Client Serving Associate	3/12/2007	Work on Delphi Automotive Connections Check	6.2	\$100	\$620	
Hosein	Sandra S.	SH	Client Serving Associate	3/12/2007	Work on Delphi Automotive litigation check	8.9	\$100	\$890	
Ochoa	Melissa	MO	Client Serving Associate	3/12/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Treanor	Paul T.	PTT	Client Serving Associate	3/12/2007	Discussion with B. Ingles regarding Delphi connections check	1.7	\$100	\$170	
Treanor	Paul T.	PTT	Client Serving Associate	3/12/2007	Conducting litigation search for Delphi connections check	7.3	\$100	\$730	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with D. Kelley regarding Delphi Time & Expense Reporting Procedures.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with M. Hatzfeld regarding M. Fitzpatrick Time on February invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with E. Trumbull regarding Delphi Billing for Int'l tax.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with B. Ingles regarding Bankruptcy time and expense reporting requirements.	0.4	\$140	\$56	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Correspondence with individuals regarding Delphi Time Descriptions - February.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	3/13/2007	Work on February invoice.	3.2	\$140	\$448	
Asher	Kevin F.	KFA	Partner	3/13/2007	Procedures related to the 2007 conflicts check	0.7	\$770	\$539	
Hellmund	Marili	MH	Client Serving Associate	3/13/2007	Work on Delphi Automotive Connections Check	9.8	\$100	\$980	
Hosein	Sandra S.	SH	Client Serving Associate	3/13/2007	Work on Delphi Automotive litigation check	10.4	\$100	\$1,040	
Ochoa	Melissa	MO	Client Serving Associate	3/13/2007	Work on Delphi Supplemental Connections check	10.1	\$100	\$1,010	
Treanor	Paul T.	PTT	Client Serving Associate	3/13/2007	Discussion with B. Ingles regarding Delphi connections check	1.4	\$100	\$140	
Treanor	Paul T.	PTT	Client Serving Associate	3/13/2007	Conducting litigation search for Delphi connections check	5.6	\$100	\$560	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Review Delphi; Orders Approving First, Second and Third Interim Fee Applications.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on Delphi fourth interim fee application.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Work on February invoice.	3.8	\$140	\$532	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Correspondence with S. Sheckell regarding Delphi Payment Status.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	3/14/2007	Conference call regarding E&Y Belgium/Court approval.	0.7	\$140	\$98	
Asher	Kevin F.	KFA	Partner	3/14/2007	Procedures related to the 2007 conflicts check	1.1	\$770	\$847	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hellmund	Marili	MH	Client Serving Associate	3/14/2007	Work on Delphi Automotive Connections Check	9.7	\$100	\$970	
Hosein	Sandra S.	SH	Client Serving Associate	3/14/2007	Work on Delphi Automotive litigation check	10.6	\$100	\$1,060	
Ochoa	Melissa	MO	Client Serving Associate	3/14/2007	Work on Delphi Supplemental Connections check	9.7	\$100	\$970	
Sheckell	Steven F.	SFS	Partner	3/14/2007	Discuss communication requirements with trustee regarding conflicts in bankruptcy	1.8	\$575	\$1,035	
Treanor	Paul T.	PTT	Client Serving Associate	3/14/2007	Discussion with B. Ingles regarding Delphi connections check	0.1	\$100	\$10	
Treanor	Paul T.	PTT	Client Serving Associate	3/14/2007	Conducting litigation search for Delphi connections check	6.4	\$100	\$640	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with J. Simpson regarding draft February invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Work on Delphi fourth interim fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Work on February invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/15/2007	Correspondence with B. Hamblin, J. Simpson and S. Sheckell regarding payment status.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	3/15/2007	Review of connections check documentation from E&Y engagement teams	1.6	\$770	\$1,232	
Hellmund	Marili	MH	Client Serving Associate	3/15/2007	Work on Delphi Automotive Connections Check	7.3	\$100	\$730	
Hosein	Sandra S.	SH	Client Serving Associate	3/15/2007	Work on Delphi Automotive litigation check	5.2	\$100	\$520	
Marold	Erick W.	EWM	Senior	3/15/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Ochoa	Melissa	MO	Client Serving Associate	3/15/2007	Work on Delphi Supplemental Connections check	3.3	\$100	\$330	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/15/2007	Review of February invoice for bankruptcy court.	3.2	\$470	\$1,504	
Treanor	Paul T.	PTT	Client Serving Associate	3/15/2007	Conducting litigation search for Delphi connections check	3.9	\$100	\$390	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with B. Ingles regarding connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Correspondence with J. Simpson regarding February invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on preparation of divisional file regarding February invoice for divisional teams review.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/16/2007	Work on February invoice revisions per J. Simpson.	1.9	\$140	\$266	
Boehm	Michael J.	MJB	Manager	3/16/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	3/16/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Clarke	Hayley L.	HLC	Staff	3/16/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare e-mail to D. Kelley requesting information on time descriptions recorded in February	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Send first pass of reviewed February billing, with edits, for C. Tosto to review	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare email to G. Kilts regarding inquiry as to time charged in February	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Prepare summary for D. Kelley to use in editing his time descriptions for time incurred in February.	0.6	\$300	\$180	
Hegelmann	Julie Ann	JAH	Senior	3/16/2007	Review February billing	1.7	\$300	\$510	
Hosein	Sandra S.	SH	Client Serving Associate	3/16/2007	Work on Delphi Automotive litigation check	6.8	\$100	\$680	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	3/16/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	3/16/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Sheckell	Steven F.	SFS	Partner	3/16/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Sheckell	Steven F.	SFS	Partner	3/16/2007	Review engagement letter for filing with court	1.5	\$575	\$863	
Simpson	Jamie	JS	Senior Manager	3/16/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Tosto	Cathy I.	CIT	Partner	3/16/2007	Review February billing.	0.9	\$575	\$518	
Treanor	Paul T.	PTT	Client	3/16/2007	Conducting litigation search for Delphi connections check	3.1	\$100	\$310	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Correspondence with B. Hamblin regarding E&Y Payments.	0.2	\$140	\$28	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Correspondence with J. Simon regarding Delphi; Fourth Interim Fee Application Due March 31, 2007	0.2	\$140	\$28	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Correspondence with K. Asher and B. Ingles regarding Connections Check Survey.	0.3	\$140	\$42	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Correspondence with C. Tosto and K. Keown regarding February Tax Time.	0.6	\$140	\$84	
Aquino	Heather	HRA	Serving Associate Client	3/19/2007	Continue working on Delphi; Fourth Interim Fee Application Due March 31, 2007	2.9	\$140	\$406	
Asher	Kevin F.	KFA	Partner	3/19/2007	Conflict check review procedures	0.8	\$770	\$616	
Hellmund	Marili	MH	Client	3/19/2007	Work on Delphi Automotive Connections Check	4.8	\$100	\$480	
Ingles	Beatrice	BI	Serving Associate Client	3/19/2007	Work on Delphi Supplemental Connections check	7.7	\$100	\$770	
Ochoa	Melissa	MO	Serving Associate Client	3/19/2007	Work on Delphi Supplemental Connections check	7.4	\$100	\$740	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	3/19/2007	Discussion with K. Keown re billing matters for Delphi.	0.4	\$500	\$200	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Correspondence with individuals regarding Delphi Time Descriptions - February.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	3/20/2007	Work on February invoice revisions.	1.1	\$140	\$154	
Ericson	Molly	ME	Manager	3/20/2007	February invoice preparation.	0.5	\$550	\$275	
Hellmund	Marili	MH	Client Serving Associate	3/20/2007	Work on Delphi Automotive Connections Check	3.2	\$100	\$320	
Ingles	Beatrice	BI	Client Serving Associate	3/20/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Miller	Nicholas S.	NSM	Manager	3/20/2007	Time spent adding the appropriate language to the Furukawa JV audit engagement letter given the fact that the JV is in bankruptcy.	1.1	\$330	\$363	
Ochoa	Melissa	MO	Client Serving Associate	3/20/2007	Work on Delphi Supplemental Connections check	6.1	\$100	\$610	
Treanor	Paul T.	PTT	Client Serving Associate	3/20/2007	Litigation Database search using 4D Client for connections check process.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with M. Boehm regarding February Audit Time By Division - Identify OOS .	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with B. Ingles regarding Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Correspondence with Int'l tax team regarding February invoice inquiries.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/21/2007	Work on February invoice revisions.	2.1	\$140	\$294	
Asher	Kevin F.	KFA	Partner	3/21/2007	Conflict check review procedures	1.1	\$770	\$847	
Boehm	Michael J.	MJB	Manager	3/21/2007	Review of E&S, DPSS and accounting assistance portions of February invoice.	1.3	\$330	\$429	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hellmund	Marili	MH	Client Serving Associate	3/21/2007	Work on Delphi Automotive Connections Check	1.0	\$100	\$100	
Ingles	Beatrice	BI	Client Serving Associate	3/21/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Ochoa	Melissa	MO	Client Serving Associate	3/21/2007	Work on Delphi Supplemental Connections check	3.9	\$100	\$390	
Sheckell	Steven F.	SFS	Partner	3/21/2007	Preparation of materials for court for 2007 audit	1.4	\$575	\$805	
Aquino	Heather	HRA	Client Serving Associate	3/22/2007	Correspondence with B. Hamblin and S. Sheckell regarding Delphi Advisory Code.	0.2	\$140	\$28	
Asher	Kevin F.	KFA	Partner	3/22/2007	Conflict check review procedures	1.2	\$770	\$924	
Ingles	Beatrice	BI	Client Serving Associate	3/22/2007	Work on Delphi Supplemental Connections check	9.9	\$100	\$990	
Marold	Erick W.	EWM	Senior	3/22/2007	Accumulation of information related to preparation for fee application.	0.6	\$275	\$165	
Ochoa	Melissa	MO	Client Serving Associate	3/22/2007	Work on Delphi Supplemental Connections check	3.1	\$100	\$310	
Sheckell	Steven F.	SFS	Partner	3/22/2007	Preparation of materials for court for 2007 audit	1.2	\$575	\$690	
Simpson	Jamie	JS	Senior Manager	3/22/2007	Review of February invoice for bankruptcy court.	1.1	\$470	\$517	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Correspondence with B. Ingles regarding Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Revise 2007 audit engagement letter per S. Sheckell.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Revisions to February invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	3/23/2007	Accumulation of information related to the preparation of the fee application.	1.4	\$140	\$196	
Asher	Kevin F.	KFA	Partner	3/23/2007	Conflict check review procedures	1.1	\$770	\$847	
Boehm	Michael J.	MJB	Manager	3/23/2007	Discussed E&S Out-Of-Scope fees with A. Krabill.	0.6	\$330	\$198	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Clarke	Hayley L.	HLC	Staff	3/23/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Ingles	Beatrice	BI	Client Serving Associate	3/23/2007	Work on Delphi Supplemental Connections check	10.1	\$100	\$1,010	
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Accumulation of information related to preparation of the fee application	1.2	\$470	\$564	
Krabill	Aaron J.	AJK	Senior Manager	3/23/2007	Review of E&S and DPSS time sheet data for preparation of list of out of scope time.	1.4	\$470	\$658	
Miller	Nicholas S.	NSM	Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$330	\$198	
Ochoa	Melissa	MO	Client Serving Associate	3/23/2007	Work on Delphi Supplemental Connections check	2.0	\$100	\$200	
Ranney	Amber C.	ACR	Senior	3/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	3/23/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Discussion with S. Sheckell regarding February invoice for bankruptcy court.	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	3/23/2007	Review of February invoice for bankruptcy court.	4.1	\$470	\$1,927	
Tau	King-Sze	KST	Senior	3/23/2007	Accumulation of information related to preparation of the fee application.	0.4	\$275	\$110	
Simpson	Jamie	JS	Senior Manager	3/24/2007	Review of February invoice for bankruptcy court.	1.1	\$470	\$517	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Correspondence with J. Simpson regarding February invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Work on February 07 invoice.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/26/2007	Work on Delphi; Fourth Interim Fee Application Due March 31, 2007.	1.7	\$140	\$238	
Boehm	Michael J.	MJB	Manager	3/26/2007	Finalized E&S February invoice.	1.2	\$330	\$396	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	
Ingles	Beatrice	BI	Client	3/26/2007	Work on Delphi Supplemental Connections check	7.8	\$100	\$780	
Aquino	Heather	HRA	Serving Associate	3/27/2007	Correspondence with J. Simon regarding objections to Delphi/Retained Professionals/January Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client	3/27/2007	Correspondence with B. Ingles regarding Delphi Connections Check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Serving Associate	3/27/2007	Conference call with K. Asher and B. Ingles regarding Delphi Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client	3/27/2007	Correspondence regarding A. Voortman Expenses on February invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Serving Associate	3/27/2007	Correspondence with individuals regarding Delphi Corporation February Time Entry reversal.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client	3/27/2007	Meeting with N. Miller and J. Simpson regarding bankruptcy billing process.	0.7	\$140	\$98	
Aquino	Heather	HRA	Serving Associate	3/27/2007	Work on February invoice.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client	3/27/2007	Prepare draft of February invoice summary information per S. Sheckell.	0.8	\$140	\$112	
Aquino	Heather	HRA	Serving Associate	3/27/2007	Correspondence with B. Hamblin regarding cash application of 20% holdback received.	0.2	\$140	\$28	
Asher	Kevin F.	KFA	Partner	3/27/2007	Review of the conflict check process and related engagement responses	1.4	\$770	\$1,078	
Buser	Jay	JB	Manager	3/27/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$470	\$188	
Ingles	Beatrice	BI	Client	3/27/2007	Work on Delphi Supplemental Connections check	5.2	\$100	\$520	
			Serving Associate						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/27/2007	Accumulation of information related to preparation of the fee application	0.2	\$275	\$55	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of Exhibit E for bankruptcy court.	0.5	\$470	\$235	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Discussion with H. Aquino and N. Miller regarding bankruptcy billing process.	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	3/27/2007	Review of February invoice for bankruptcy court.	1.4	\$470	\$658	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with B. Hamblin regarding fee auditor adjustment application related to 20% holdback application.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with J. Simon regarding Delphi; Fourth Interim Fee Application.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Correspondence with B. Ingles regarding Delphi Connections Check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Discussion with J. Simpson and S. Sheckell regarding February invoice summary information.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/28/2007	Work on February invoice summary information per J. Simpson and S. Sheckell.	1.3	\$140	\$182	
DeMers	Laurie A.	LAD	Senior Manager	3/28/2007	Accumulation of information related to preparation of the fee application.	0.7	\$470	\$329	
Ingles	Beatrice	BI	Client Serving Associate	3/28/2007	Work on Delphi Supplemental Connections check	7.9	\$100	\$790	
Sheckell	Steven F.	SFS	Partner	3/28/2007	Review invoice for submission to court	3.3	\$575	\$1,898	
Tosto	Cathy I.	CIT	Partner	3/28/2007	Accumulation of information related to preparation of fee application.	0.2	\$575	\$115	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Revise February expenses.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Correspondence with J. Simon regarding Delphi; Fourth Interim Fee Application.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Preparation of billing summary for February invoice.	0.6	\$140	\$84	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Work on revisions to February time detail.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Work on 4th interim fee application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	3/29/2007	Preparation of timekeeper summary for February invoice.	1.1	\$140	\$154	
Ingles	Beatrice	BI	Client Serving Associate	3/29/2007	Work on Delphi Supplemental Connections check	8.1	\$100	\$810	
Stille	Mark Jacob	MJS	Staff	3/29/2007	Accumulation of information related to fee preparation.	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Correspondence with J. Simpson and B. Hamblin regarding cash application of 20% holdback received.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Finalize February invoice for Court submission.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	3/30/2007	Finalize 4th interim fee application.	2.1	\$140	\$294	
Boehm	Michael J.	MJB	Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.4	\$220	\$88	
Clarke	Hayley L.	HLC	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Craig	Tashawna N.	TNC	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	1.0	\$140	\$140	
Horner	Kevin John	KJH	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.9	\$220	\$198	
Ingles	Beatrice	BI	Client Serving Associate	3/30/2007	Work on Delphi Supplemental Connections check	2.0	\$100	\$200	
Krabill	Aaron J.	AJK	Senior Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.4	\$330	\$132	
Pacella	Shannon M.	SMP	Manager	3/30/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Schwandt	Lisa N.	LNS	Staff	3/30/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	3/30/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	3/30/2007	Review of interim application.	0.7	\$470	\$329	
Tau	King-Sze	KST	Senior	3/30/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Fee Application Preparation Total:						<u>548.5</u>		<u>\$88,475</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period March 31, 2007 through April 27, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Hegelmann	Julie Ann	JAH	Senior	4/1/2007	Preparation of slide deck for presentation to controllers office	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Work on 2006 Fees vs. NER, Profit % and RP per A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Delphi ASQ coordination per J. Nemeroff.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Meeting with J. Simpson regarding to-do's (pre-approvals, AIM's, family tree, etc.).	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Miscellaneous activities such as providing assistance to engagement team.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Work on AIM's database list per J. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/2/2007	Communication of DPSS Q1 PBC list to B. Eichenlaub and C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/2/2007	Preparation of Q1 PBC list for DPSS division.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/2/2007	Preparation of preliminary planning documentation.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Powertrain - Review of 1st quarter client assistance package materials.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Powertrain - Coordination with client relative to timing.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	AHG - Review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	AHG - Coordination with client relative to timing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Packard - Review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Packard - Coordination with client relative to timing.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Saginaw - Review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Saginaw - Coordination with client relative to timing.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/2/2007	Conf. call with D. Bayles re: 2007 management testing plan	1.1			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: conference call with F. Nance, J. Dixon, and N. Miller to discuss the SAP go-live for wave 1-B for plants and how we can tie out our test counts.	0.8			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: entered in test counts from inventory observation to Excel template.	0.8			A1
Horner	Kevin John	KJH	Staff	4/2/2007	Packard: worked on inventory observation summary memo	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Work on international coordination.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Preparation of materials for European Controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Meeting with M. Boehm to discuss staffing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	2007 audit planning.	0.5			A1
Marold	Erick W.	EWM	Senior	4/2/2007	Discussion with J. Lamb regarding monthly invoices during Q1 2007	1.1			A1
Marold	Erick W.	EWM	Senior	4/2/2007	E&S - Attended weekly update call.	0.4			A1
Marold	Erick W.	EWM	Senior	4/2/2007	Meeting with S. Pacella and N. Miller to discuss audit efficiency program TSRS prepared for our 2006 AWS engagement.	1.1			A1
Marold	Erick W.	EWM	Senior	4/2/2007	Prepared a memo summarizing our 3/30 TDPE.	1.3			A1
Marold	Erick W.	EWM	Senior	4/2/2007	Reviewed audit efficiency files prepared by TSRS from our 2006 AWS Audit file.	1.2			A1
Marold	Erick W.	EWM	Senior	4/2/2007	Prepared client assistance request for the division procedures.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/2/2007	Planning the 2007 audit, including follow-up on the 2007 TDPE.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/2/2007	Planning the 2007 audit, including various procedures to review the accounts, assertions and combined risk assessments.	4.1			A1
Pacella	Shannon M.	SMP	Manager	4/2/2007	Developing planning materials and testing workplans/matrices based on the updated IT control framework.	6.4			A1
Pacella	Shannon M.	SMP	Manager	4/2/2007	Meeting with E. Marold and N. Miller to discuss the output from the Audit Efficiency tools to identify areas where a more efficient audit approach can be taken.	0.9			A1
Sheckell	Steven F.	SFS	Partner	4/2/2007	Discuss various planning issues with team	1.9			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Review of AIMS database information with H. Aquino.	0.7			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Preparation of 2007 fee information.	1.1			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Preparation of email to M. Loeb regarding GMF consent form.	0.3			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Review of pre-approval requests.	1.4			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with R. Reimink regarding corporate control framework.	0.6			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with J. Garrett and A. Krabill regarding quarterly close book examples.	0.5			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Meeting with J. Williams, B. Murray, R. Reimink, J. Garrett, A. Krabill and S. Sheckell regarding accounting policy changes for bankruptcy emergence.	1.2			A1
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with S. Pacella regarding controls optimization summary reports.	0.5			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Discussion with T. Tamer regarding presentation and incorporate comments	0.9			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Discuss tax provision process presentation with D. Kelley	0.4			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Review E&Y Germany email related to 2006 tax provision comments and observations.	0.2			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Prepare summary email to T. Tamer regarding E&Y Germany email related to 2006 tax provision comments and observations.	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/2/2007	Review and revise presentation related to comments on tax process	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Work on 2007 audit fee presentation with J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Correspondence with S. Sheckell, J. Simpson and B. Hamblin regarding Delphi Advisory Code ERP.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Delphi ASQ coordination per J. Nemeroff.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/3/2007	Work on AIM's database list per J. Simpson.	1.4			A1
Asher	Kevin F.	KFA	Partner	4/3/2007	Review of audit planning and scope	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Powertrain - Continued review of 1st quarter client assistance package materials.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Powertrain - Coordination with client relative to timing.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	AHG - Continued review of 1st quarter client assistance package materials.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	AHG - Coordination with client relative to timing.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Packard - Continued review of 1st quarter client assistance package materials.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Packard - Coordination with client relative to timing.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Saginaw - Continued review of 1st quarter client assistance package materials.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Saginaw - Coordination with client relative to timing.	0.1			A1
Henning	Jeffrey M.	JMH	Partner	4/3/2007	Planning activities for Packard audit work	0.6			A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Debrief with S. Sheckell, K. Asher and C. Tosto related to tax provision process issues	0.3			A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Discuss FIN 48 issues with K. Asher, S. Sheckell, and C. Tosto.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	4/3/2007	Meeting with T. Tamer, B. Sparks, J. Whitson, T. Timko, D. Bayles, J. Williams, S. Sheckell, and C. Tosto regarding year-end observations related to tax provision process	1.4			A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Discussion with C. Tosto regarding preparation for tax process meeting.	0.8			A1
Kelley	Daniel F.	DFK	Partner	4/3/2007	Preparation for tax process meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Discussion regarding 2007 control testing scoping with D. Bayles.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Work on international coordination.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	Preparation of materials for European Controllers conference.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/3/2007	2007 audit planning.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Prepare fee estimates for 2007 audits	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Quarterly review procedures	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/3/2007	Discuss various planning issues with team	2.1			A1
Simpson	Jamie	JS	Senior Manager	4/3/2007	Preparation of 2007 fee discussion presentation.	3.1			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	1st quarter close meeting	1.0			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Debrief with S. Sheckell, K. Asher and D. Kelley related to tax provision process issues	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Discuss FIN 48 issues with K. Asher, S. Sheckell, and D. Kelley.	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Meeting with T. Tamer, B. Sparks, J. Whitson, T. Timko, D. Bayles, J. Williams, S. Sheckell, and D. Kelley regarding year-end observations related to tax provision process	1.4			A1
Tosto	Cathy I.	CIT	Partner	4/3/2007	Prep for tax process meeting - discussion with D. Kelley and include comments into presentation	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with M. Hatzfeld regarding hours by division/engagement economics schedule.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on fee presentation with J. Simpson.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on March fee estimate for the Company per E. Marold.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with C. Gregg and J. Simpson regarding AIMS Database.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Correspondence with M. Sakowski regarding MAC Addresses - To Delete	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/4/2007	Work on family tree/hierarchy comparison per J. Simpson.	0.9			A1
Asher	Kevin F.	KFA	Partner	4/4/2007	Review of audit planning and scope	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2007	Packard - Planning discussion with C. Zerull and N. Miller related to timing and scope of 1st quarter SAS 100 review.	2.0			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Coordination between E&Y team and Company on GCC and application controls testing	0.7			A1
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Review of company's SOX 404 Plan with D. Bayles and K. St. Romain	1.4			A1
Horner	Kevin John	KJH	Staff	4/4/2007	Entered controls into AWS from Corporate Framework for Treasury cycle and corporate accounting cycle.	2.9			A1
Horner	Kevin John	KJH	Staff	4/4/2007	Entered controls into AWS from the corporate framework for technical accounting and financial systems cycles.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Preparation of materials for European Controllers conference.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with M. Boehm to discuss staffing.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	2007 audit planning.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/4/2007	Packard - Conference call with C. Zerull and F. Nance to discuss various planning topics for the audit.	1.9			A1
Miller	Nicholas S.	NSM	Manager	4/4/2007	Meeting with D. Bayles, K. St. Romain, K. Asher, S. Sheckell, J. Henning and J. Simpson to discuss 2007 scoping and material weakness remediation plan.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/4/2007	Attend meeting to discuss all projects that PwC is involved in at Delphi. Attendees include: D. Bayles, J. Henning, D. Wojdyla, J. Samadyhi	2.4			A1
Pacella	Shannon M.	SMP	Manager	4/4/2007	Developing planning materials and testing workplans/matrices based on the updated IT control framework.	6.2			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Prepare fee estimates for 2007 audits	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Quarterly review procedures	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/4/2007	Review audit scope and plan with D. Bayles	1.8			A1
Simpson	Jamie	JS	Senior Manager	4/4/2007	Preparation of 2007 fee discussion presentation.	3.1			A1
Simpson	Jamie	JS	Senior Manager	4/4/2007	Discussion with A. Krabill regarding Delphi scoping and remediation.	0.5			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Preparation of client assistance listing for GM Applications.	1.2			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Preparation of planning memorandum.	2.1			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Review of Delphi Control Framework & Internal Audit Presentation, and IA Planning Presentation.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/4/2007	Discussion with S. Pacella regarding Internal Audit Training presentation, planning memorandum, budget, and CLA's.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with A. Ranney and S. Jackson regarding Delphi Corporation Archive Requirements	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Completion of 2006 Fees vs. NER, Profit % and RP per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Provide copies of 2007 audit engagement letter on letterhead and fee presentation per S. Sheckell's meeting with T. Timko and B. Thelen.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Review revised Staffing Template per M. Boehm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Nemeroff regarding E&Y Quality Assessment interviews.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with team regarding E&Y Updated MAC Addresses.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Meeting coordination for engagement team.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Review of bankruptcy news for significant transactions to be investigated in quarterly review.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	DPSS - Review of Aksys memorandum provided by C. Anderson.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Discussed GAMx migration with E. Marold, N. Miller, A. Ranney and A. Krabill	1.8			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Preparation of preliminary planning documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Preparation of staffing template.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/5/2007	Discussion with E. Marold, M. Kearns and N. Miller regarding staffing template.	1.4			A1
Cash	Kevin L.	KLC	Partner	4/5/2007	Meeting with D. Bayles, B. Thelen and S. Sheckell re Internal Audit involvement in testing and strategy for 2007	1.4			A1
Horner	Kevin John	KJH	Staff	4/5/2007	Using the corporate control framework, associated corporate controls entered into AWS to what could go wrongs to ensure all risks are covered.	3.7			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	AHG - Updating staffing template	1.4			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating staffing templates	2.2			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating Q1 PBC List	1.3			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Pproviding assistance and walking O. Saimoua through Q1 Procedures.	1.2			A1
Kearns	Matthew R.	MRK	Senior	4/5/2007	Powertrain - Updating and preparing PowerPoint Presentation for meeting with PT Finance Manager and AFD on 5/21.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Discussion regarding 2007 control testing scoping with D. Bayles.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation of materials for Asian Controllers conference.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation of materials for European Controllers conference.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Meeting with M. Boehm to discuss staffing.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	2007 audit planning.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Q1 FAS 5 review meeting with J. Williams, J. Montgomery, S. Sheckell, J. Papelian and M. Loeb.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/5/2007	Preparation for Q1 FAS 5 review meeting with J. Williams, J. Montgomery, S. Sheckell, J. Papelian and M. Loeb.	0.9			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Attended SAP Inventory meeting with N. Miller, E. Marold and G. Patrick.	0.9			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Prepared an agenda for our meeting with G. Patrick to discuss 2007 physical inventory reports.	1.4			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Prepared a Q1 06 vs. Q1 07 template for quarterly review procedures based on feedback from N. Miller and J. Henning.	2.4			A1
Marold	Erick W.	EWM	Senior	4/5/2007	Updated TDPE documents based on notes from the TDPE meeting.	3.3			A1
Miller	Nicholas S.	NSM	Manager	4/5/2007	Follow-up with G. Patrick in regards to our needs related to the API test count tie-out.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/5/2007	Meeting with G. Patrick and E. Marold to discuss the API process.	1.9			A1
Pacella	Shannon M.	SMP	Manager	4/5/2007	Attend meeting with B. Garvey, D. Bayles, B. Thelan, K. Cash, S. Sheckell, J. Piazza to discuss 2007 IAS Plan.	1.1			A1
Pacella	Shannon M.	SMP	Manager	4/5/2007	Developing planning materials and testing workplans/matrices based on the updated IT control framework.	3.2			A1
Pacella	Shannon M.	SMP	Manager	4/5/2007	Prepare email to be sent to the E&Y Singapore, E&Y Pampalona, and E&Y Hungary to understand scope and extent of procedures to be performed.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/5/2007	Pulling together items for the CBK knowledge repository.	0.7			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Discussing approach for setting up 2007 audit engagement on GAMx with N. Miller, E. Marold, M. Boehm and A. Krabill.	1.1			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Meeting with M. Fawcett, C. Adams, R. Reimink and J. Volek to discuss the 2007 Corporate Control Framework.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/5/2007	Creating the Corporate Q1 PBC list.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/5/2007	Meeting with B. Schulze to walk through the updated 2006 AHG control environment.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	4/5/2007	Attended a planning event for AHG audit.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/5/2007	Drafted the Q1 AHG PBC List	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Prepare fee estimates for 2007 audit	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Quarterly review procedures	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/5/2007	Discuss various planning issues with team	2.9			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of client assistance listing for GM Applications.	0.3			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of Delphi 2007 IT Budget.	1.6			A1
Stille	Mark Jacob	MJS	Senior	4/5/2007	Preparation of Internal Audit Training presentation for application walkthroughs/documentation.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Correspondence with A. Krabill regarding Controller's conference slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Correspondence with A. Krabill regarding PwC Letter.	0.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	2007 audit scoping review of materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Review of internal audit reports and bankruptcy news.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Preparation of materials for Asian Controllers conference.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Preparation of materials for European Controllers conference.	0.5			A1
Marold	Erick W.	EWM	Senior	4/6/2007	Meeting with E. Marold, A. Ranney, N. Miller, M. Boehm and A. Krabill to discuss GAMx migration approach.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/6/2007	Reviewed the consolidated client assistance request.	1.1			A1
Ranney	Amber C.	ACR	Senior	4/6/2007	Creating the Corporate Q1 PBC list.	0.3			A1
Aquino	Heather	HRA	Client	4/9/2007	Correspondence with K. Asher regarding Delphi 2006 Fees vs. NER, Profit % and RP.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	4/9/2007	Correspondence with C. Tosto regarding Brazil pre-approval.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	DPSS - Discussion with A. Krabill regarding Carquest accounting memorandum.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	DPSS - Review of Carquest accounting memo and related agreements.	2.1			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of AWS file for GAMx migration.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of correspondence to A. Krabill regarding quarterly review rep letter.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/9/2007	Preparation of Q1 rep letter	1.2			A1
Krabill	Aaron J.	AJK	Senior	4/9/2007	Preparation of E&Y slide presentation for the European Controllers Conference.	2.4			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework for the expenditure cycle and provided comments.	2.6			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework for the revenue cycle and provided comments.	2.6			A1
Marold	Erick W.	EWM	Senior	4/9/2007	Reviewed the corporate framework related to the fixed asset process and provided comments.	2.8			A1
Miller	Nicholas S.	NSM	Manager	4/9/2007	Planning for 2007 audit, including assessing controls to test.	3.8			A1
Miller	Nicholas S.	NSM	Manager	4/9/2007	Preparation of slide deck for divisional debrief meetings with AFD.	1.0			A1
Ranney	Amber C.	ACR	Senior	4/9/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	4/9/2007	Reviewing control associations to risks in the AWS file in preparation of migration to GAMx.	4.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Preparation of packages to various Delphi contacts containing Accounting & Auditing News materials per S. Sheckell.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with A. Menth regarding AIMS database for Delphi contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with Brazil and D. Kelley regarding Brazil pre-approval.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/10/2007	Review of divisional control framework - preparation of related comments for management accordingly.	3.1			A1
Boehm	Michael J.	MJB	Manager	4/10/2007	GAMx conference call with A. Krabill, A. Ranney and E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/10/2007	Preparation of AWS file for GAMx migration.	1.7			A1
Boehm	Michael J.	MJB	Manager	4/10/2007	Prepared correspondence to J. Williams regarding Q1 rep letter.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/10/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Timko, T. Tamer, D. Bayles, European Country Controllers, European Finance Directors and others from the Delphi European Headquarters.	8.5			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the financial reporting process and provided comments accordingly.	2.6			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the inventory process and provided comments accordingly.	2.8			A1
Marold	Erick W.	EWM	Senior	4/10/2007	Reviewed the corporate framework for the treasury cycle and provided comments accordingly.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/10/2007	Review of the 2007 divisional framework to identify key controls to test, and to provide feedback to management.	3.8			A1
Miller	Nicholas S.	NSM	Manager	4/10/2007	Planning for 2007 audit, including assessing controls to test.	2.9			A1
Pacella	Shannon M.	SMP	Manager	4/10/2007	Work on developing planning documentation.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/10/2007	Discussion with M. Stille regarding planning documentation.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/10/2007	Reviewing control associations to risks in the AWS file in preparation of migration to GAMx.	5.6			A1
Stille	Mark Jacob	MJS	Senior	4/10/2007	Discussion to go over budget template for 2007 with S. Pacella.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/10/2007	Preparation of 2007 TSRS budget for Delphi.	7.0			A1
Aquino	Heather	HRA	Client	4/11/2007	Correspondence with A. Krabill regarding T. Timko meeting presentation in March.	0.4			A1
Aquino	Heather	HRA	Serving Associate Client	4/11/2007	Correspondence with J. Henning regarding Qtrly. Div. Mtg changes; update calendar accordingly.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	4/11/2007	Correspondence with S. Jackson regarding Delphi eRoom.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/11/2007	Input of controls from divisional framework into AWS engagement and association to appropriate WCGW's.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/11/2007	Preparation of AWS file for GAMx migration.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Thermal - Review draft memorandum re: CHC warranty for 1st qtr.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Timko, T. Tamer, D. Bayles, European Country Controllers, European Finance Directors and other from the Delphi European Headquarters.	8.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Conference call with A. Ranney, M. Boehm and E. Marold regarding GAMx implementation.	0.6			A1
Marold	Erick W.	EWM	Senior	4/11/2007	Reviewed the corporate framework for the tooling cycle and provided comments accordingly.	2.6			A1
Marold	Erick W.	EWM	Senior	4/11/2007	Updated the AWS file to reflect the revised corporate framework for the expenditure and fixed asset cycle.	2.8			A1
Marold	Erick W.	EWM	Senior	4/11/2007	Updated the AWS file to reflect the revised corporate framework for the inventory and revenue cycle.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/11/2007	Review of the 2007 divisional framework to identify key controls to test and to provide feedback to management.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/11/2007	Planning for 2007 audit, including assessing controls to test.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/11/2007	Work on developing planning documentation.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/11/2007	Discussion with M. Stille regarding planning documentation.	0.4			A1
Ranney	Amber C.	ACR	Senior	4/11/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	8.1			A1
Stille	Mark Jacob	MJS	Senior	4/11/2007	Preparation of estimated IT Hours letter for 2007.	0.7			A1
Stille	Mark Jacob	MJS	Senior	4/11/2007	Preparation of on reliance of work of IA-Others template for 2007.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with S. Maky and J. Henning regarding Thermal - Follow up to February 15th DOM Meeting - Debrief with EY.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Review and organization of Delphi team server.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with A. Krabill and B. Moran regarding Delphi eRoom - Next Steps.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with K. Asher, S. Sheckell and J. Henning regarding Executive Availability - July 16-18.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Discussion with J. Simpson regarding status of pre-approval, billings, and other items in transition.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Review and update 2007 pre-approvals in preparation for meeting with J. Simpson and N. Miller.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	DPSS - Conference call with C. Anderson and B. Eichenlaub regarding Carquest and Aksys Q1 memoranda.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	DPSS - Review of Q1 Carquest memorandum.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/12/2007	Input of controls from divisional framework into AWS engagement and association to appropriate WCGW's.	1.9			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Preparation of AWS file for GAMx migration.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Review of View 8a in AWS to evaluate linkage of controls to appropriate WCGW's prior to GAMx migration.	2.3			A1
Boehm	Michael J.	MJB	Manager	4/12/2007	Revised Q1 rep letter based on new template.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/12/2007	Segregate workplan into work responsibilities by staffing level	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Conference with C. Anderson and M. Boehm to discuss Q1 DPSS accounting memos.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Attendance at Delphi European Controller's Conference at Delphi HQ in Paris. In attendance, T. Timko, T. Tamer, D. Bayles, European Country Controllers, European Finance Directors and other from the Delphi European Headquarters.	8.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Travel time from Paris to Prague for meeting at Accenture Prague.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/12/2007	Review of the Q1 representation letter.	0.4			A1
Marold	Erick W.	EWM	Senior	4/12/2007	Cleared RADAR diagnostic report comments related to the GAMx conversion file.	2.8			A1
Marold	Erick W.	EWM	Senior	4/12/2007	Updated the AWS file to reflect the revised corporate framework for the tooling and treasury cycle.	2.6			A1
Marold	Erick W.	EWM	Senior	4/12/2007	Updated the AWS file to reflect the revised corporate framework for the treasury and financial reporting cycle.	2.6			A1
Miller	Nicholas S.	NSM	Manager	4/12/2007	Review of controls and WCGW's in planning for the 2007 audit.	3.1			A1
Miller	Nicholas S.	NSM	Manager	4/12/2007	Review of the 2007 divisional framework to identify key controls to test and to provide feedback to management.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/12/2007	Work on developing planning documentation.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/12/2007	Discussion with M. Stille regarding planning documentation.	0.6			A1
Ranney	Amber C.	ACR	Senior	4/12/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	7.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	4/12/2007	Review workplan developed by J. Hegelmann for 1st quarter audit.	0.8			A1
Stille	Mark Jacob	MJS	Senior	4/12/2007	Gap analysis between Delphi Control Framework and E&Y primary controls.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Correspondence with J. Simpson regarding J. Garrett's extension.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Miscellaneous activities such as providing assistance to engagement team.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Organization of 2007 internal audit reports.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Meeting with J. Simpson and N. Miller to discuss items in transition (billing, pre-approvals, independence procedures, etc.).	1.2			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	DPSS - Reviewed correspondence from B. Eichenlaub regarding Carquest rebate accounting.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	DPSS - Review of FAS 5 summary provided by C. Anderson.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	E&S - Call with R. Hofmann regarding CARS system.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	E&S - Status update call with E. Marold, R. Hofmann, and M. McWhorter.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	Call with M. Fawcett regarding CARS system.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	Association of controls to test of control program in preparation for GAMx conversion.	2.9			A1
Boehm	Michael J.	MJB	Manager	4/13/2007	Preparation of AWS file for GAMx migration.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/13/2007	Meeting in Prague with D. Bayles, M. Massina, B. Decker, F. Degueldre, M. Gyrk and various Accenture representatives to discuss the processes at the Prague shared service center and related controls.	7.5			A1
Marold	Erick W.	EWM	Senior	4/13/2007	E&S - Attended the status update call.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/13/2007	Call with J. Simpson and H. Aquino to discuss the independence and pre-approval procedures to be performed quarterly.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/13/2007	Review of the quarterly independence checklist in preparation of the Q1 procedures.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/13/2007	Work on developing planning documentation.	2.9			A1
Pacella	Shannon M.	SMP	Manager	4/13/2007	Discussion with M. Stille regarding planning documentation.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with B. Garvey to discuss proposed IAS assistance for the 2007 audit.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/13/2007	Preparing the Corporate audit program in AWS for migration to GAMx.	4.9			A1
Ranney	Amber C.	ACR	Senior	4/13/2007	Setting up the 2007 Delphi engagement file in GAMx.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/13/2007	Discussion with S. Pacella regarding gap analysis of Delphi control framework to E&Y primary controls.	1.3			A1
Stille	Mark Jacob	MJS	Senior	4/13/2007	Extracting data from SAP for Q1 NSJE CAATs & putting together instructions.	1.8			A1
Stille	Mark Jacob	MJS	Senior	4/13/2007	Updating of testing templates based on revised control framework.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Coordination of obtaining Latest ViewPoints from Audit Committee Leadership Summit meeting for client distribution.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Miscellaneous activities such as providing assistance to engagement team.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with N. Miller regarding example communication to teams regarding pre-approval.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with N. Miller regarding Pre-Approval : Delphi Automotive Systems (Thailand) Ltd.	0.1			A1
Boehm	Michael J.	MJB	Manager	4/16/2007	DPSS - Review of correspondence between Delphi and XM provided by C. Anderson.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/16/2007	DPSS - Review of FAS 5 summary provided by C. Anderson.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/16/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/16/2007	Preparation of GAMx file	4.2			A1
Cash	Kevin L.	KLC	Partner	4/16/2007	Discussion with S. Pacella re plans for 2007 audit	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Planning session with M. Kearns, O. Saimoua and M. Rothmund re AHG Q1, planning, interim and year-end audit approach discussion.	2.3			A1
Kearns	Matthew R.	MRK	Senior	4/16/2007	AHG - Participating in a pre-planning/staffing meeting for AHG.	1.2			A1
Kearns	Matthew R.	MRK	Senior	4/16/2007	Powertrain - Participating in a pre-planning/staffing meeting	1.3			A1
Kearns	Matthew R.	MRK	Senior	4/16/2007	Powertrain - Preparing staffing schedule for 2007 Powertrain audit	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Preparation for meeting with T. Timko to discuss follow-up items from the European Controller's conference.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with T. Timko to discuss follow-up items from the European Controller's conference.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with S. Sheckell to discuss various 2007 audit planning matters.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with A. Kulikowski to discuss various Q1 10-Q disclosure matters.	0.9			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Entered PM & TE information from TDPE into GAMx.	1.8			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Entered UBT information from TDPE into GAMx.	1.3			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Met with A. Krabill and N. Miller to discuss feedback to Delphi regarding the revenue, inventory, and expenditure control cycles.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/16/2007	Attended the Q1 environmental update meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	4/16/2007	Reviewed documentation provided to E&Y for the 4/17 environmental meeting.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Meeting with G. Lee to discuss the documentation of the Company's Q1 hedges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Meeting with A. Krabill and E. Marold to discuss comments on the divisional framework.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/16/2007	Planning work completed in the new GAMx file.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Preparation of email correspondence to B. Garvey to discuss IAS reliance strategy and scheduling upcoming IAS training session with E&Y.	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Meeting with M. Harris to discuss E&Y planning/scoping status and timing for fieldwork.	0.5			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Prepared email to be sent to the statutory audit teams for information re: IT scope.	0.4			A1
Pacella	Shannon M.	SMP	Manager	4/16/2007	Prepare/review 2007 audit planning documentation.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	4/16/2007	AHG planning session with M. Kearns, O. Saimoua and M. Hatzfeld re AHG Q1, planning, interim and year-end audit approach discussion.	4.4			A1
Sheckell	Steven F.	SFS	Partner	4/16/2007	Q1 review procedures	3.9			A1
Sheckell	Steven F.	SFS	Partner	4/16/2007	Planning for international site visits to Asia	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/16/2007	Mapped substantive audit procedures to PSP's in GAMx.	10.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with Netherland's team regarding eRoom for best practices, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Coordination of new internal audit reports received - logged accordingly.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with S. Pacella and M. Sakowski regarding E&Y New MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Meeting with B. Moran, S. Jackson and A. Krabill regarding Delphi eRoom.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Formatting of FIN 48 1st quarter summary spreadsheet per A. Krabill.	0.4			A1
Barber	Keith A.	KAB	Senior	4/17/2007	Researched SAP data extraction errors for FY07 Q1 procedures.	2.1			A1
Barber	Keith A.	KAB	Senior	4/17/2007	SAP data extraction errors for FY07 Q1 procedures.	3.2			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	DPSS - Researched APB 29 and provided applicable guidance to R. Nedadur.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	DPSS - Review of correspondence between Delphi and XM provided by C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/17/2007	Preparation of GAMx file	4.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	AHG - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Status update meetings with team re: planning activities, Q1 issues and timing	1.4			A1
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Packard - Finalize timing and procedures relative to quarterly review	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Review of divisional framework.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Meeting with E. Marold, H. Aquino, S. Jackson and B. Moran to discuss the E-Room tool to be used for international coordination and pre-approval of services.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Preparation for Q1 environmental meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Q1 environmental meeting, in attendance S. Sheckell, E. Marold, Delphi legal, accounting and facilities personnel.	1.2			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Reviewed the 2006 Asia SRM's and prepared a presentation for the May Asia Controllers meeting.	3.1			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Met with N. Miller and K. St. Romain to discuss our comments related to the revenue, expenditure and inventory control cycles.	3.1			A1
Marold	Erick W.	EWM	Senior	4/17/2007	Documented our observations from the Q1 environmental meeting.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/17/2007	Finalize review of divisional control framework in preparation for meeting with the client.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/17/2007	Meeting with K. St. Romain and E. Marold to discuss the divisional control framework.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/17/2007	Meeting with A. Krabill to discuss next steps for working with statutory audit teams to identify applications in scope.	0.2			A1
Pacella	Shannon M.	SMP	Manager	4/17/2007	Call with K. Cash to discuss identification of key controls, reliance on internal audit and internal audit responsibilities in conversion activities.	0.6			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Environmental update	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Q1 review procedures	2.9			A1
Sheckell	Steven F.	SFS	Partner	4/17/2007	Planning for international site visits to Asia	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/17/2007	Mapped substantive audit procedures to PSP's in GAMx.	9.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with B. Hamblin regarding Delphi Hours, SER, Expenses report through April 13, 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with M. Sakowski and B. Moran regarding E&Y T-1 Line Request.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with T. Bishop, J. Henning, K. Asher and S. Sheckell regarding Executive Availability - July 16-18	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of eRoom Flow Chart.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with A. Krabill regarding Statutory Audit of Delphi Turkey (inquiries).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to int'l locations regarding IT Scope for the Delphi Statutory Legal Entities per A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	DPSS - Call with R. Nedadur to discuss Q1 procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/18/2007	Preparation of GAMx file	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Responding to international e-mails regarding statutory audit issues and other international coordination matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with A. Brazier to discuss Q1 accounting topics.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with D. Bayles to discuss 2007 internal control testing approaches.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Review of initial GAMx transfer.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Review of current version of the Q1 10Q	0.7			A1
Marold	Erick W.	EWM	Senior	4/18/2007	Met with K. St. Romain and N. Miller to discuss controls related to the tooling framework and to discuss managements responses to our previous feedback.	2.2			A1
Marold	Erick W.	EWM	Senior	4/18/2007	Met with K. St. Romain and N. Miller to discuss the fixed asset, treasury and financial reporting control framework.	3.1			A1
Marold	Erick W.	EWM	Senior	4/18/2007	Reviewed a draft of Delphi's 2007 Q1 cash flow statement.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Draft of communication to the team in regards to the appropriate codes to use to charge their time.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Meetings with K. St Romain and E. Marold to discuss the divisional control framework.	3.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Review of the Company's responses to our comments on the divisional framework.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Completion of planning procedures, including update of entity level controls in GAMx for the 2007 audit.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/18/2007	Finalize meeting time for divisional president meeting with J. Spencer.	0.1			A1
Pacella	Shannon M.	SMP	Manager	4/18/2007	Discuss with L. Diegel resourcing needs for Delphi audit.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/18/2007	Q1 review procedures	1.8			A1
Sheckell	Steven F.	SFS	Partner	4/18/2007	Planning for international site visits to Asia	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/18/2007	Mapped substantive audit procedures to PSP's in GAMx.	5.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Begin preparation of budget status through 4/13 per M. Hatzfeld.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with S. Pacella regarding Total Hours by Division through March 2nd.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Begin preparation of Asia itinerary per S. Sheckell.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Communication regarding E&Y T-1 Line Request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Coordination of new internal audit reports received - logging accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with A. Krabill regarding eRoom flowchart.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Preparation of Asia agenda per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Revisions to eRoom flowchart per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with N. Miller regarding pre-approval requests.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Review and print all new pre-approval documentation received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Updates to 2007 pre-approval log for new pre-approvals received.	0.3			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of audit planning audit scope information	2.1			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the 1st quarter representation letter	1.2			A1
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the 2007 audit engagement letter	1.4			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Conference call with C. Failer regarding Delphi staffing changes.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Prepared staffing matrix for Delphi consolidated audit in preparation of phone call with C. Failer.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Discussed planning slide deck for Asia Pacific region with A. Krabill and S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Discussed set-up of GAMx file with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/19/2007	Preparation of GAMx file	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	AHG - preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Responding to international e-mails regarding statutory audit issues and other international coordination matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Conference call with R. Jobe, S. Sheckell and E. Marold regarding the DASA audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Review of 2007 planning information.	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent finalizing staffing for certain divisions.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Begin the required procedures for Q1 for independence.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Review of engagement letter for services to be provided in Spain.	1.0			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Meeting with K. St. Romain and E. Marold to discuss the divisional tooling control framework.	1.5			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent planning for the 2007 audit.	1.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Time spent with Thermal IT manager attempting to get connectivity for the audit.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/19/2007	Thermal: Call with B. Kolb to prepare for the Q1 Thermal procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Assist M. Stille in preparation of GAMx file.	2.5			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create planning board to secure resources for audit through February 2008.	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/19/2007	Prepare/review 2007 audit planning documentation.	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/19/2007	Provide Turkey team planning/summary documentation to assist in statutory audit requirements.	0.2			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Quarterly review procedures	3.9			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Meeting with T. Timko to discuss various quarterly matters	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/19/2007	Coordination for Asia Pacific visit	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2007	Added work program for entity level controls	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/19/2007	Ensured control descriptions brought over from AWS and new framework were complete	2.7			A1
Stille	Mark Jacob	MJS	Senior	4/19/2007	Discussion with S. Pacella regarding Delphi control framework, GAMx preparation, and timing of walkthroughs.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/19/2007	Time spent putting applications in GAMx, associating significant processes to applications, and updating Technology Summary.	5.3			A1
Stille	Mark Jacob	MJS	Senior	4/19/2007	Updating test templates based on revised Delphi control framework.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence regarding outstanding Delphi Security badges.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence with N. Winn regarding supplies for our engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	DPSS - Discussed Carquest memo with A. Krabill and S. Sheckell	0.8			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	E&S - Status update/Q1 preparation call with R. Hofmann.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	Discussed planning slide deck for Asia Pacific region with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	Preparation of slide deck for Asia Pacific Planning Meeting.	2.8			A1
Boehm	Michael J.	MJB	Manager	4/20/2007	Preparation of GAMx file	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	AHG Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Packard - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Powertrain - Preparation for Q1 procedures - i.e. scheduling, client assistance packages, review of key issues and draft accounting memo logs from Delphi Corporate.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/20/2007	Thermal - Review of CVC memo and Qtrly status	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Review of 2007 internal audit reports.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Meeting with A. Brazier to discuss current Q1 accounting topics.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Preparation for Q1 E&S quarterly review procedures.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Review of pre-approval requests.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Discussion of Q1 accounting matters with J. Volek.	0.8			A1
Marold	Erick W.	EWM	Senior	4/20/2007	Met with S. Jackson, B. Moran, H. Aquino and A. Krabill to discuss Delphi's implementation of the eRoom.	1.3			A1
Marold	Erick W.	EWM	Senior	4/20/2007	Updated controls in GAMx to reflect complete wording from managements control framework.	2.1			A1
Marold	Erick W.	EWM	Senior	4/20/2007	Met with K. Barber to discuss Q1 journal entry testing (i.e. in-scope locations, timing, filters, etc.).	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Completions of quarterly procedures related to derivatives.	0.9			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of pre-approvals for work performed in Spain.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of the draft PCAOB standards in order to assess how they will impact 2007 audit procedures.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/20/2007	Review of the inherent, significant, fraud and business risks included in GAMx.	3.2			A1
Sheckell	Steven F.	SFS	Partner	4/20/2007	Quarterly review procedures	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Created reclass summary sheet for Cash Flows	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Documented cash flow summary based on discussion with client	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Met w/ E. Marold regarding work necessary on cash flows	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Met with B. Smith to review Cash Flow support	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Reviewed Q1 Cash Flow Statement and determine items to follow-up on.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/20/2007	Added significant risks and business risk and relevant assertions to GAMx	0.6			A1
Stille	Mark Jacob	MJS	Senior	4/20/2007	Completion of design of test procedures for controls for manage change, logical access, and operations for applications in GAMx.	3.1			A1
Stille	Mark Jacob	MJS	Senior	4/20/2007	Completion of IT Complexity screen in GAMx.	0.4			A1
Stille	Mark Jacob	MJS	Senior	4/20/2007	Creating and mapping key controls for manage change, logical access, and operations to applications in GAMx.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Coordination of new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with T. Bishop regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Coordination of new Access Badge Request Forms.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence regarding E&Y New MAC Address received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with J. Henning and T. Griffen regarding E&Y Discussion at E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with N. Miller regarding network access at Thermal.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with N. Wallace, L. Schwandt and A. Ranney regarding Delphi Board Minutes and Corporate Governance Meeting Minutes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with S. Sheckell and J. Hasse regarding 2007 Asia Pacific Internal Control Conference.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with T. Manire regarding Asia Travel arrangements for S. Sheckell/K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Miscellaneous activities such as providing assistance to engagement team.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Work on updates to Asia itinerary per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Review pre-approval correspondence received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with Argentina regarding France contacts.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with B. Moran regarding Delphi eRoom Pre-Approval Database.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with J. Henning and K. Asher regarding Thermal Qtrly close meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/23/2007	Finalized Asia-Pacific Planning Meeting slide deck based on comments provided by S. Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/23/2007	Review of GAAP Checklist	1.7			A1
Boehm	Michael J.	MJB	Manager	4/23/2007	Review 10Q and prepared comments accordingly.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	4/23/2007	Meeting with D. Bayles, B. Garvey, M. Harris and S. Pacella re 404 scoping for 2007 and planning efforts	1.7			A1
Cash	Kevin L.	KLC	Partner	4/23/2007	Review of IT General Controls planning and budget information with S. Pacella	2.2			A1
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Discussed workplan for quarterly procedures with G. Imberger.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Document business process understanding for GM	1.8			A1
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Met with R. Hearn and Jon to go over the business process understanding	2.3			A1
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Revised the GM walkthroughs into the 2007 format	1.4			A1
Ciungu	Roxana M.	RMC	Staff	4/23/2007	Reviewed 2006 GM walkthroughs	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Meeting with J. Perkins to discuss significant Q1 issues.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Review of client prepared Q1 client assistance package information.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/23/2007	Saginaw - Review of Q1 technical accounting memorandum.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Call to A. Krabill re: scoping for FIN48 audit	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Preparation of e-mail to A. Krabill re: contact person for FIN48 binders	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Preparation of email to D. Kelley re: questions and status update	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Correspondence with C. Smith regarding status update.	0.1			A1
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Planning for timing of E&S quarterly review and Presidents Session	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Plan for Powertrain quarterly review	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Thermal - Participation in quarterly financial review session	3.0			A1
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Review Thermal quarterly financial review materials and prepare for presentation	1.4			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Completed liabilities subject to compromise comparison for our Q1 review.	2.9			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Discussion with E. Marold to go over liabilities subject to compromise review.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/23/2007	Pulled listing using Hyperion of all consolidating journal vouchers booked as of the end of Q1.	0.9			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Sent follow-up questions to J. Lamb regarding fluctuation explanations needed for liabilities subject to compromise accounts.	0.4			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Ran queries in Hyperion to obtain liabilities subject to compromise account balances as of 3/31/07 and 12/31/06 to be used for our Q1 review procedures.	1.9			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Meeting with N. Miller to go over Q1 review areas and procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	4/23/2007	Packard Audit: completed physical inventory observation documentation for observation completed for wave 1b at plant 11.	1.2			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion held with B. Prueter on 2006 deficiencies still on deficiency tracker of Delphi Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Develop procedures to be performed by team for Q1 review purposes at Delphi Saginaw.	1.1			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, and L. Briggs regarding the timeline to proceed on Q1.	0.3			A1
Imberger	Guido	GI	Senior Manager	4/23/2007	Review information received for Q1 review procedures at Delphi Saginaw.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/23/2007	Review of FAS 5 legal summary for the Q1 review.	1.2			A1
Marold	Erick W.	EWM	Senior	4/23/2007	Prepared an analysis of OH costs capitalized in finished goods as of 12/31/2006.	2.7			A1
Marold	Erick W.	EWM	Senior	4/23/2007	Entered the corporate, division and consolidated review programs into GAMx.	3.1			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Meeting with K. St. Romain to discuss various questions in regard to scoping.	0.7			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Completion of a divisional debrief agenda to discuss with the divisions while completing quarterly procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/23/2007	Thermal: Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the first quarter.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/23/2007	Thermal: Attending 1st quarter review presentation.	4.0			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Mapped applications to the in scope international locations.	1.9			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Meeting with M. Harris, K. Cash, D. Bayles, and K. St.Romaine to discuss SOX scoping process, in scope applications and reliance strategy.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/23/2007	Review updates to GAMx to include the TSRS controls/procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Obtaining support for the Workers' Compensation liability as of 3/31/07 from M. Fraylick.	0.8			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Performing required procedures for the 1st quarter review.	2.7			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Review the 1st quarter 10Q draft for reasonableness.	0.7			A1
Ranney	Amber C.	ACR	Senior	4/23/2007	Walking L. Schwandt through the significant reserve account analytics for our Q1 review.	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Thermal - Review of the balance sheet (12/31/06 vs Q1'07) for reasonableness and investigated changes that are over our material threshold and unusual changes, such as change in minority interest.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Thermal - Balance sheet (12/31/06 vs Q1'07) - Documented the changes and elaborated on the client's explanations.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	4.9			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Updates to the Board Minutes meetings binder.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Updating the 8k binder for new 8k's released by Delphi.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	4/23/2007	Prepared divisional analytics comparing quarterly information.	1.7			A1
Sheckell	Steven F.	SFS	Partner	4/23/2007	Review engagement letters and related budgets	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/23/2007	Review quarterly review materials	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/23/2007	Coordination of visit to Asia for controller's conference	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Documented support for cash flow reconciliation	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Met with M. Fraylick to obtain Quarterly Workers Comp True up JV and make inquiries.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/23/2007	Worked on Workers Compensation Rollforward and true up	3.1			A1
Stille	Mark Jacob	MJS	Senior	4/23/2007	Discussion with J. Pascua and B. Hearn related to GM application processes and documentation of processes.	3.3			A1
Stille	Mark Jacob	MJS	Senior	4/23/2007	Preparation and review of prior year work for GM application walkthroughs.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/23/2007	Preparation of GAMx for IT applications and processes.	2.9			A1
Stille	Mark Jacob	MJS	Senior	4/23/2007	Updating of test templates to match key control framework.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence regarding E&Y T-1 Line Request at Delphi.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Coordination of Delphi Supplies for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Coordination of new badge requests with M. Sakowski.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with E. Marold regarding Asia Controller's Roundtable slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with J. Henning and T. Griffen regarding E&Y Discussion at E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with S. Sheckell and J. Hasse regarding 2007 Asia Pacific Internal Control Conference.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Preparation of audit 2007 pre-approval/fee binder; 2007 IA report binder, etc.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Review of pre-approval correspondence.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities .	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Preparation of reminder email regarding IT Scope for the Delphi Statutory Legal Entities per S. Pacella.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.5			A1
Asher	Kevin F.	KFA	Partner	4/24/2007	Quarterly review meeting for Thermal	4.1			A1
Barber	Keith A.	KAB	Senior	4/24/2007	FY 07 JE Training	2.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Discussed FIN 45 issues with H. Powell and A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	DPSS - Discussed Carquest memo with B. Eichenlaub.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	DPSS - Discussed Carquest memo with M. Kelso.	0.2			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	DPSS - Discussed Carquest transaction with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Finalized Asia-Pacific Planning Meeting slide deck based on comments provided by S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Met with A. Kulikowski to provide E&Y comments related to the 10Q.	1.1			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Met with S. Sheckell to discuss E&Y comments for Q1 10Q.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Review of GAAP Checklist	1.4			A1
Boehm	Michael J.	MJB	Manager	4/24/2007	Review 10Q and prepared comments accordingly.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Completed the DGL to Hyperion Reconciliation.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Discussed workplan for quarterly review procedures with M. Hatzfeld.	2.3			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Performed overall analytical review for Income Statement.	1.8			A1
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Reviewed the key metric analysis for Q1.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	4/24/2007	Review DGL ACL file with K. Barber.	3.5			A1
Ciungu	Roxana M.	RMC	Staff	4/24/2007	Project tracking website overview	0.5			A1
Craig	Tashawna N.	TNC	Staff	4/24/2007	Met with M. Hatzfeld and D. Chamarro to discuss status and plan for quarter	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Packard - Review of Q1 technical accounting memorandum.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Saginaw - Meeting with J. Perkins to discuss significant Q1 issues.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Saginaw - Review of client prepared Q1 client assistance package information.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Call with D. Kelley re: response to review of FIN 48 footnote	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review client responses to client assistance list	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/24/2007	Conf. call with M. Hatzfeld re: update on Saginaw quarterly review	0.6			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Completed documentation and review of intercompany accounts.	2.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Created Hyperion queries to pull allied account balances to ensure elimination entries properly eliminated allied accounts.	1.9			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Discussion with M. Fraylick on the Q1 warranty reserve analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Obtained Corporate's allied imbalance summary from J. Volek and reviewed as part of quarterly review procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	4/24/2007	Worked on review of first quarter consolidating journal vouchers booked as of 3/31/07.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Discussion with M. Boehm regarding Q1 DPSS accounting topics.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	E&S - Travel time from Detroit, MI to Kokomo, IN for the Q1 review.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Preparation of workpapers relating to the European controller's conference.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Meeting with A. Brazier to discuss Q1 accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of the 10Q disclosure checklist.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of the most recent version of the 10Q.	1.2			A1
Marold	Erick W.	EWM	Senior	4/24/2007	E & S - Travel time from Detroit, MI to Kokomo, IN.	4.1			A1
Marold	Erick W.	EWM	Senior	4/24/2007	E & S - Reviewed the Q1 balance sheet analysis and concluded on reasonableness.	3.1			A1
Marold	Erick W.	EWM	Senior	4/24/2007	E & S - Reviewed the Q1 income statement analysis comparing budget to actual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Coordination of physical inventory scoping and scheduling.	0.5			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Thermal: Review of 1st quarter analytics prepared by the Thermal division.	3.9			A1
Miller	Nicholas S.	NSM	Manager	4/24/2007	Thermal: Review of tooling analytics completed with the 1st quarter review.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/24/2007	Discussion with B. Garvey regarding reliance strategy and upcoming walkthrough training.	0.3			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Discussing status of the 1st quarter review procedures with M. Boehm and A. Krabill.	0.4			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Performing required procedures for the 1st quarter review.	2.6			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Reviewing the Company's 3/31/07 Special Attrition Reserve Analysis.	3.1			A1
Ranney	Amber C.	ACR	Senior	4/24/2007	Walking E. Simpson through our review procedures over the workers compensation balance.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Budget) and elaborated on client's explanations	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed Income Statement (Q1'07 vs Q4'06) and elaborated on client's explanations	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed key metrics provided and elaborated on client's explanations	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/24/2007	Thermal - Reviewed CFO letter (FAS 5) for reasonableness, unusual items	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Created Delphi Bankruptcy News binder for issues received for the quarter.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	3.7			A1
Schwandt	Lisa N.	LNS	Staff	4/24/2007	Updated the Quarterly financial statements analytics for the 1st quarter based on the 10Q draft.	3.1			A1
Sheckell	Steven F.	SFS	Partner	4/24/2007	Review quarterly review materials	2.3			A1
Sheckell	Steven F.	SFS	Partner	4/24/2007	Coordination of visit to Asia for controller's conference	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Documented support for cash flow reconciliation	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/24/2007	Prepared workers compensation analytic and documented findings.	2.8			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Discussion with S. Pacella regarding key controls, test templates, & mapping of primary control procedures.	1.1			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Preparation of GAMx for IT applications and processes.	3.9			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Going over NSJE procedures with K. Barber.	1.2			A1
Stille	Mark Jacob	MJS	Senior	4/24/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence regarding E&Y T-1 Line Request at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding Shanghai hotel arrangements.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with J. Henning and T. Griffen regarding E&Y Discussion at E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with N. Miller regarding E&Y Global Independence System.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with S. Sheckell and T. Manire regarding reconciling calendar for all upcoming Delphi meetings.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with team regarding revised Delphi meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Preparation of E&Y Bi-Weekly Meeting agenda per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Reconcile S. Sheckell's calendar for upcoming Delphi meetings.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Revisions to Asia Controller's Roundtable - E&Y Slides per S. Sheckell.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with N. Miller regarding Pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with S. Pacella regarding IT Scope for the Delphi Statutory Legal Entities.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per template received.	0.6			A1
Asher	Kevin F.	KFA	Partner	4/25/2007	Planning for the Asian audit planning meetings	2.1			A1
Asher	Kevin F.	KFA	Partner	4/25/2007	Quarterly review meeting for E&S	3.2			A1
Barber	Keith A.	KAB	Senior	4/25/2007	FY 07 JE Training	2.2			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Review of FIN 45 summaries provided by H. Powell.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest memo with B. Eichenlaub.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest memo with M. Kelso.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Discussed Carquest transaction with A. Krabill and S. Sheckell.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Met with K. Loup to discuss DPSS Q1 analytics.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Met with P. Kratz to discuss DPSS analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Obtained FAS 144 analysis from F. Wan to provide to Corporate team.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Reviewed Q1 analytics prepared by DPSS	1.7			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Review of EITF 01-9 and SOP 98-5 as they related to Carquest rebate transaction.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/25/2007	DPSS - Review of Delphi Medical memo regarding consignment inventory	1.3			A1
Boehm	Michael J.	MJB	Manager	4/25/2007	Review of GAAP Checklist	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Assembled quarterly workpapers into an organized Quarter file.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Completed the DGL to Hyperion Reconciliation.	2.9			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Discussed work plan for Quarterly procedures with G. Imberger.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed Fixed Asset Rollforward for Q1.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Reviewed the key metric analysis for Q1.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	4/25/2007	Walkthrough of DGL downloads	1.5			A1
Craig	Tashawna N.	TNC	Staff	4/25/2007	ETBR Reconciliation	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	AHG - Meeting with AFD to discuss significant Q1 issues.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	AHG - Review of client prepared Q1 client assistance package information.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Meeting with AFD to discuss significant Q1 issues.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Review of client prepared Q1 client assistance package information.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Powertrain - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with C. Tosto re: France R&D tax credit refund issue and if it were recorded as a FIN48 item	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Prepare draft of workpaper index to use in referencing workpapers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Q1 - call with J. Erickson and T. Tamer regarding status of workpapers.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Quarterly conference call with E&S division.	2.7			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Follow-up discussion with A. Krabill regarding quarterly conference call with E&S.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Bi-weekly status meeting with Delphi	1.1			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Review Powertrain Divisional Meeting deck.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Correspondence with J. Brooks regarding Powertrain Divisional Meeting deck questions.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Review Powertrain quarterly review material	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/25/2007	Saginaw - Accounting memo review	0.6			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Completed review of KECP program and supplemental compensation plan for first quarter review.	2.9			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Worked on review of liabilities subject to compromise for 1st quarter review.	1.2			A1
Horner	Kevin John	KJH	Staff	4/25/2007	Worked on review procedures of the 1st quarter warranty reserve analysis.	3.9			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Prepare workpapers regarding analysis of Income Statement and Balance Sheet, in particular regarding fluctuations in Income Statement Q1 2006 vs. Q1 2007 and Q4 2006 vs. Q1 2007. and Balance Sheet 12/31/2006 vs. 3/31/2007.	4.6			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Review analytics (Income Statement and Balance Sheet) as prepared by the Company.	3.2			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Discussion with T. Geary regarding fluctuations in Income Statement Q1 2006 vs. Q1 2007 and Q 4 2006 vs. Q1 2007.	1.1			A1
Imberger	Guido	GI	Senior Manager	4/25/2007	Review workprogram issued by E&Y corporate audit team and worksteps provided by M. Hatzfeld for Q1 Review procedures.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with M. Boehm regarding Q1 DPSS accounting topics.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	E&S - Discussions with C. Riddel regarding execution of 15 key controls for Q1.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with J. Henning regarding the E&S Q1 quarterly review meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	E&S Q1 review meeting/conference call. In attendance - T. Timko, D. Bayles, J. Williams, E&S Kokomo finance team, K. Asher, S. Sheckell, J. Henning and E. Marold.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of the E&S Q1 review meeting slide deck.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Preparation of letter of representation for the Argentina statutory audits.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of inventory scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of physical inventory plan for the 2007 audit.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with M. Boehm regarding the Q1 disclosure checklist.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Review of the most recent version of the 10-Q.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussion with S. Pacella regarding 2007 TSRS audit scope.	0.4			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Attended the E&S Q1 closing presentation.	1.9			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the E&S income statement comparing Q1 2007 to Q1 2006 for reasonableness.	2.3			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 income statement analysis comparing budget to actual.	1.3			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 key metrics template for reasonableness.	0.8			A1
Marold	Erick W.	EWM	Senior	4/25/2007	E & S - Reviewed the Q1 key reserve rollforward.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Communication with E&Y Australia team and B. Thelan in regards to pre-approval of services.	2.1			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the 1st quarter.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review of the Q1 asset rollforward in order to provide feedback regarding what we will need for our audit procedures.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Meeting with C. Tompkins to discuss 1st quarter fixed asset and tooling results.	3.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Meeting with D. Greenbury to discuss the 1st quarter FAS 5 summary.	0.3			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review and sign-off on the 1st quarter workprogram.	0.2			A1
Miller	Nicholas S.	NSM	Manager	4/25/2007	Thermal: Review of the results of the 15 key controls for the 1st quarter.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/25/2007	Discussion with B. Garvey regarding reliance strategy and upcoming walkthrough training.	0.3			A1
Pacella	Shannon M.	SMP	Manager	4/25/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	2.1			A1
Pacella	Shannon M.	SMP	Manager	4/25/2007	Review updates to GAMx to include the TSRS controls/procedures.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Detail Reviewing Significant Reserve Account analytics.	1.4			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Performing a detailed review of the Q1 workers compensation review.	2.9			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Performing an overall analytical review for Q1.	2.1			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Review committee meeting minutes as part of the quarterly review.	1.3			A1
Ranney	Amber C.	ACR	Senior	4/25/2007	Walking L. Schwandt through the procedures to tie out of the Q1 footnote disclosures.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Reviewed the Thermal tooling rollforward and tested the rollforward for clerical accuracy	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Performed analytical procedures on the tooling rollforward	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Reviewed the Interior tooling rollforward and tested the rollforward for clerical accuracy	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Performed analytical procedures on the tooling rollforward	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/25/2007	Thermal - Cleared review notes related to the Q1 procedures	0.9			A1
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Prepared and arranged the 10Q binder for the 1st quarter, and tied out figures within the footnotes.	6.8			A1
Schwandt	Lisa N.	LNS	Staff	4/25/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	0.5			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Review quarterly review materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Attend E&S quarterly meeting	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/25/2007	Coordination of visit to Asia for controller's conference	1.9			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Planning meeting with B. Dellinger and team	1.1			A1
Sheckell	Steven F.	SFS	Partner	4/25/2007	Review Company's Q1 audit committee materials	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Met with B. Smith to return cash flow binder and make inquiries regarding cash flow recon.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Obtained Hyperion reports and ran analytics to isolate changes in selected m6100 and h6100 account balances.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/25/2007	Reviewed support for Pension and OPEB and tied to recon	1.9			A1
Stille	Mark Jacob	MJS	Senior	4/25/2007	Preparation of GAMx for IT applications and processes.	3.6			A1
Stille	Mark Jacob	MJS	Senior	4/25/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	3.6			A1
Tosto	Cathy I.	CIT	Partner	4/25/2007	Discuss schedule and timing for Q1 work with T. Tamer.	0.3			A1
Tosto	Cathy I.	CIT	Partner	4/25/2007	Follow-up with client on status of 1st quarter workpapers	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/26/2007	Correspondence with T. Manire regarding May Fresh Start Meetings.	0.2			A1
Asher	Kevin F.	KFA	Partner	4/26/2007	Quarterly review procedures	1.1			A1
Barber	Keith A.	KAB	Senior	4/26/2007	FY 07 JE Training	2.2			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Prepared correspondence to H. Powell regarding FIN 45.	0.5			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Review of LSC quarterly analysis.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Review of warranty reserve workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	DPSS - Attended quarterly closing meeting with T. Timko, C. Anderson, B. Eichenlaub, A. Krabill and S. Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Debriefed S. Sheckell on DPSS Q1 events in preparation of quarterly closing meeting.	0.4			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Compared client-prepared 10Q Disclosure Checklist to latest checklist released by firm.	1.8			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Discussed disclosure checklist with S. Sheckell.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/26/2007	Review of KECF Accrual workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	4/26/2007	Review of revised GAAP checklist to determine where changes had been made since version prepared by client.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Completed the DGL to Hyperion Reconciliation.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Discussed process changes relating to the Tooling process with J. Towne and P. O'Bee.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Prepared memo regarding process changes relating to the Tooling process.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Performed overall analytical review for Income Statement.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed 15 Key Control Binder for completeness.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed FAS 5 Summary to discuss with G. Imberger.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed Fixed Asset Rollforward for Q1.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed the Hyperion Trial Balance walking the pre-CJV balances and the post-CJV posting balances.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Reviewed the key metric analysis for Q1.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Update status meeting with senior managers.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Complete the SAP data download for 1st quarter	0.9			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Revised the narratives and walkthroughs into the new template for GAMx	1.9			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Input application for each IT and automated control in GAMx	2.4			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Started the data analytics for company code 1810 and 2810	1.4			A1
Ciungu	Roxana M.	RMC	Staff	4/26/2007	Walkthrough ACL SAP project with K. Barber.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	AHG - Review of Q1 technical accounting memorandum.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Powertrain - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Powertrain - Review of Q1 technical accounting memorandum.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Saginaw - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Call with D. Kelley regarding update on status of FIN 48 audit	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Contact J. Erickson re: questions on Germany revised uncertain tax position items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Review e-mail and supporting documents for France R&D tax credit issue	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Review e-mail response from K Fuchs E&Y Austria re: FIN 48 Germany/Austria transfer pricing issues	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Debrief C. Tosto after meeting with J. Erickson.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Prepare copies of Q1 workpapers from client ETR binder	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Meet with J. Erickson to discuss Q1 documentation ready for review and items still pending	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Q1 - Review and organize copies from ETR binder	0.3			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review draft form 10-Q	1.3			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Attend Powertrain quarterly review meeting.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Follow-up with J. Brooks regarding Powertrain quarterly review meeting.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review Saginaw quarterly review materials prior to conference call	0.9			A1
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Thermal - quarterly inquiries and review of workpapers	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Completed analytical review of warranty reserve balances for our 1st quarter review.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/26/2007	Discussion with M. Swastek to discuss payout schedules for the supplemental compensation plan.	0.2			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Meeting with M. Boehm to go over review notes relating to supplemental compensation accrual.	0.3			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Meeting with N. Miller to go over quarterly review areas completed to date.	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Obtained court approval for the supplemental compensation plan and reviewed for our 1st quarter procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Signed-off worksteps in GAMx and added paper profiles for Q1 review procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Tied out on a sample basis payout percentages for different divisions to ensure proper percentages were being used in the supplemental compensation accrual calculation.	0.9			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Updated review documentation for liabilities subject to compromise for fluctuation explanations obtained from J. Lamb.	0.7			A1
Horner	Kevin John	KJH	Staff	4/26/2007	Worked on 1st quarter review of consolidated journal vouchers.	3.2			A1
Imberger	Guido	GI	Senior Manager	4/26/2007	Prepare follow-up email to Saginaw regarding open questions on quarterly analytics.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Attending via conference call the DPSS Q1 review meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Discussion with M. Boehm regarding DPSS Q1 review issues.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	E&S - Travel time from Detroit to Kokomo for the Q1 review.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Conference call with R. Jobe, A. Jackson and E. Marold to discuss E&S Q1 issues and inquiries.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Meeting with A. Jackson and E. Marold to discuss E&S Q1 review issues.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	4/26/2007	Review of physical inventory plan for the 2007 audit.	0.6			A1
Marold	Erick W.	EWM	Senior	4/26/2007	E&S - Travel time to Detroit, MI from Kokomo, IN.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/26/2007	E & S - Reviewed the CWIP adjustments recorded by the division with R. Hofmann.	3.1			A1
Marold	Erick W.	EWM	Senior	4/26/2007	E & S - Reviewed the Q1 key metrics template for reasonableness.	0.8			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Planning for the physical inventory observations for 2007.	1.3			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Review of derivatives and hedging for the first quarter.	2.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Audit of assumptions utilized to calculate the change in the CVC compressor warranty reserve during the 1st quarter.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Thermal: Conference call with J. Henning, S. Harris and D. Greenbury for our 1st quarter inquiries.	0.4			A1
Miller	Nicholas S.	NSM	Manager	4/26/2007	Thermal: Finalization of the review of Thermal 1st quarter workpapers.	1.2			A1
Pacella	Shannon M.	SMP	Manager	4/26/2007	Develop slide deck to illustrate SAP areas for improvement for meeting with T. Timko.	1.3			A1
Pacella	Shannon M.	SMP	Manager	4/26/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	1.2			A1
Ranney	Amber C.	ACR	Senior	4/26/2007	Detail reviewing the footnote disclosure tie-out support.	3.1			A1
Ranney	Amber C.	ACR	Senior	4/26/2007	Performing an overall analytical review for Q1.	3.4			A1
Ranney	Amber C.	ACR	Senior	4/26/2007	Reviewing the Company's 3/31/07 Special Attrition Reserve Analysis.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Review of the balance sheet (12/31/06 vs Q1'07) for reasonableness and investigated changes that are over our material threshold and unusual changes, such as changes in accounts payable that were due to a methodology change.	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Balance sheet (12/31/06 vs Q1'07) - Documented the changes and elaborated on the client's explanations.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	AHG - Began review of the Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	4/26/2007	Powertrain - Performed Balance sheet analytic as part of our quarterly procedures	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/26/2007	Powertrain - Reviewed the key metric sheet as part of the quarterly procedures	3.9			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Created analytic for the quarterly financial statements.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Created Significant Reserve Account Lead Sheet and corresponding account breakdowns from Hyperion, and explained significant fluctuations in accounts.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Performed tie-out procedures on the Pension footnote of the 10Q binder.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Prepared and arranged the 10Q binder for the 1st quarter and tied out figures within the footnotes.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	4/26/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	1.9			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Attend DPSS quarterly meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Attend Powertrain quarterly meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/26/2007	Review Q1 Audit Committee materials	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Discussed OAR variances with client J. Lamb	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Documented support for cash flow reconciliation	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/26/2007	DPSS - Tied out and documented SAP to Hyperion reconciliation	3.3			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Preparation of GAMx for IT applications and processes.	2.2			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/26/2007	Updating of walkthrough templates for applications to be walked through by Internal Audit.	5.0			A1
Tosto	Cathy I.	CIT	Partner	4/26/2007	Discuss and review client schedules for 1st qtr with J. Hegelmann and provide instruction on areas to focus	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Coordination of Delphi audit engagement letter to B. Brust per S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Revisions to 5-07 Asia Agenda per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Updates to IT Scope for the Delphi Statutory Legal Entities per Austria's template received.	0.3			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Quarterly review procedures	1.5			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Review of the 1st quarter 10Q	3.1			A1
Asher	Kevin F.	KFA	Partner	4/27/2007	Review of the 1st quarter management report to the Audit Committee	1.7			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Reviewed minority interest liability calculation.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Review of intercompany elimination workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	E&S - Participated in weekly status update call with E. Marold and R. Hofmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Met with S. Sheckell and J. Henning to discuss 10Q comments.	0.7			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Provided A. Kulikowski with E&Y comments on 10Q.	0.9			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Review of significant reserve analytics.	1.1			A1
Boehm	Michael J.	MJB	Manager	4/27/2007	Verified E&Y comments were reflected in latest 10Q draft.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Steering-Assembled quarterly workpapers into an organized Quarter file.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Steering-Reviewed 15 Key Control Binder for completeness.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Document the SAP and DGL ACL process	1.4			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Revised the narratives and walkthroughs into the new template for GAMx	1.9			A1
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Input application for each IT and Automated control in GAMx	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	AHG - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Packard - Review of divisional quarterly slide deck in preparation for quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Saginaw - Quarterly review presentation with divisional finance executives, Corporate accounting staff and T. Timko.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Discussion with A. Krabill regarding German E&Y team assistance.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Contact J. Ericsson re: status of receiving electronic files for Q1 review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Discuss with C. Smith tie-out of projected effective tax rate and tax rate by country worksheets	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Prepare copies of workpapers from contingency reserve workpaper binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Meet with T. Tamer and C. Tosto to go through Q1 workpaper binders and other matters.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Organize and file copies of contingency reserve workpapers.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Retrieve electronic workpapers received from J. Erickson.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Q1 - Begin indexing/labeling and tie out of contingency reserve workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Q1 - Meeting with T. Tamer regarding reserve binder and workpaper binder.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update from C. Tosto re: meeting with T. Tamer.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update client assistance list for meeting with T. Tamer and C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	4/27/2007	Update C. Smith on status of Q1 work and give her direction on to do's.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Participation in AHG quarterly review session	2.4			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Review Company prepared AHG quarterly review materials	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Review draft 10Q	1.1			A1
Henning	Jeffrey M.	JMH	Partner	4/27/2007	Saginaw - Participation in quarterly review meeting	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	4/27/2007	Saginaw - Follow-up discussion with R. Marcola on open items of quarterly review procedures and document her answers accordingly.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with T. McClellan, D. Kolano and E. Marold to discuss review of consolidating entries for control testing purposes and coordination with internal audit on these procedures.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with N. Miller, M. Hatzfeld and E. Marold regarding physical inventory attendance for the 2007 audit.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with M. Boehm and A. Ranney regarding the status of our Q1 review procedures.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Meeting with T. McClellan and E. Marold regarding Q1 fraud and ethics investigations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Discussion with S. Pacella regarding 2007 TSRS audit scope.	0.4			A1
Marold	Erick W.	EWM	Senior	4/27/2007	Discussed the hourly/salary payroll system and its integration with the CARDS system with Delphi process owners.	1.1			A1
Marold	Erick W.	EWM	Senior	4/27/2007	Attended the fraud update meeting with T. McClellan.	1.8			A1
Marold	Erick W.	EWM	Senior	4/27/2007	Documented the debt refinancing within the consolidated SRM.	1.8			A1
Marold	Erick W.	EWM	Senior	4/27/2007	Reviewed the OAR and provided explanations for certain fluctuations.	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Meeting with M. Fawcett and R. Smithson to discuss the Company's plan for auditing entity level controls.	0.6			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Packard: Various meetings with M. Pikos to discuss planning items for the 2007 audit.	1.2			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Planning for the physical inventory observations for 2007.	1.9			A1
Miller	Nicholas S.	NSM	Manager	4/27/2007	Review of derivatives and hedging for the 1st quarter.	2.4			A1
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meeting with GM contacts, A. Sutton to discuss Delphi usage of CARDS system and questions on client assistance listings.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meet with M. Stille and R. Ciungu to discuss status on walkthrough templates.	0.5			A1
Pacella	Shannon M.	SMP	Manager	4/27/2007	Prepare meeting materials for meeting with Internal Audit to describe how to perform walkthroughs. Attendees included: B. Garvey, D. Steis, P. Long, M. Harris and PwC.	2.2			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Preparing an estimate of 2007 out of scope hours that will be incurred at the Packard Division.	4.1			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Updating a memo discussing our audit strategy for the inventory balance at the Packard Division for 2007.	3.2			A1
Pikos	Matthew C.	MCP	Senior	4/27/2007	Review multiple accounting memos prepared by the Packard Division for the 1st quarter 2007 in order to gain an understanding of the accounting treatment for each.	0.7			A1
Ranney	Amber C.	ACR	Senior	4/27/2007	Performing required procedures for the 1st quarter review.	8.2			A1
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Completed review of Income Statement (Q1'07 vs Q1'06) and elaborated on client's explanations	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Performed a review of Income Statement (Q1'07 vs Budget) and elaborated on client's explanations	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	AHG - Reviewed CFO letter (FAS 5) for reasonableness, unusual items	0.9			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2007	Powertrain - Performed a review of the accounting memos and the SOPA's as part of the quarterly procedures.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/27/2007	Powertrain - Performed Income statement analytics as part of quarterly procedures.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed interim audit procedures on the tie out of SAP to Hyperion.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed interim procedures on the minority interest calculation.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Performed tie-out procedures on the Pension footnote of the 10Q binder.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Prepared and arranged the 10Q binder for the 1st quarter, and tied out figures within the footnotes.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	4/27/2007	Pulled information reports from Hyperion in response to requests from Delphi audit team members to distribute to the teams.	1.5			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Attend AHG quarterly meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review quarterly review materials	2.4			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Attend DPSS quarterly meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review Q1 Audit Committee materials	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Discussed OAR variances with client J. Erickson	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Documented corp DGL to Hyperion recon.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Obtained and documented OAR explanations for consolidated and 141 tbs	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Tied out and documented SAP to Hyperion reconciliation	1.6			A1
Stille	Mark Jacob	MJS	Senior	4/27/2007	Conference call with B. Hearn and A. Sutton to discuss Cards application and client assistance listing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	4/27/2007	Preparation of GAMx for IT applications and processes.	2.4			A1
Stille	Mark Jacob	MJS	Senior	4/27/2007	Update/preparation for presentation/walkthrough example for Internal Audit Training Session.	1.1			A1
Tosto	Cathy I.	CIT	Partner	4/27/2007	Meeting with T. Tamer to discuss 1st quarter	1.9			A1
A1 Project Total:						1,278.0		\$0	
Accounting Assistance - A2									
Ashimori									
Marold	Erick W.	EWM	Senior	4/6/2007	Ashimori LLC - Reviewed audited 2003-2004 financial statements and unaudited 2005-2006 financial statements.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	4/6/2007	Ashimori LLC - Prepared a budget and fee proposal for the 2005-2006 audit.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	4/19/2007	E&S DASA JV - Updated the fee estimate.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	4/19/2007	E&S DASA JV - Discussion with the R. Jobe regarding the audit of the financial statements.	1.1	\$275	\$303	A2
A2 Ashimori Project Total:						4.6		\$1,265	
Catalyst									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Finalization of financial statement edits and administrative matters in preparation for financial statement issuance.	3.0	\$470	\$1,410	A2
Fitzpatrick	Michael J.	MJF	Partner	4/4/2007	Consultation with engagement team members on current status of 2005 audits, developments at Mexico SLP location and timing of client completion of investigation into those developments.	1.1	\$825	\$908	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2007	Discussions with A. Brazier, N. Miller, J. Henning, S. Sheckell, and R. Royal re: application of FAS 133 to Rhodium Contracts of Catalyst business.	3.3	\$470	\$1,551	A2
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Consultation on accounting for Rhodium contracts	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Research and review of company documentation re: PGM derivative	1.9	\$575	\$1,093	A2
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with M. Kearns and M. Hatzfeld regarding Catalyst Financials.	0.2	\$140	\$28	A2
Henning	Jeffrey M.	JMH	Partner	4/5/2007	Consultation on accounting for Rhodium contracts	1.1	\$575	\$633	A2
Miller	Nicholas S.	NSM	Manager	4/5/2007	Time spent researching and documenting the appropriate accounting for the Rhodium supply contracts.	2.9	\$330	\$957	A2
Henning	Jeffrey M.	JMH	Partner	4/6/2007	Consultation on accounting for Rhodium contracts	0.2	\$575	\$115	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Discussion with C. Arkwright and K. Tremain re status of Mexico SLP internal investigation.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Discussion re: status of Mexican inventory matter	0.5	\$575	\$288	A2
Fitzpatrick	Michael J.	MJF	Partner	4/19/2007	Engagement team discussion relative to significant remaining open audit requests and impact to final determination of audit report issuance decision.	0.9	\$825	\$743	A2
Chamarro	Destiny D.	DDC	Staff	4/20/2007	Reviewed additional journal entries for Q1-Q4 due to a lowered scope for carve-out.	1.5	\$220	\$330	A2
A2 Catalyst Project Total:						<u>19.0</u>		<u>\$9,287</u>	

Corporate

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/2/2007	Research accounting for impairment of Saginaw business	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	4/3/2007	Research FAS 133 documentation requirements	1.7	\$575	\$978	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	Research related to the Segment disclosure updates in connection with the S-1	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	FIN 48 audit planning and scope meeting	1.6	\$770	\$1,232	A2
Kelley	Daniel F.	DFK	Partner	4/4/2007	Conference call with K. Asher, A. Krabill, S. Sheckell, and C. Tosto related to FIN 48 workplan and approach	1.2	\$575	\$690	A2
Kelley	Daniel F.	DFK	Partner	4/4/2007	Review and analysis of FIN 48 calculation	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with K. Asher, S. Sheckell, D. Kelley and C. Tosto to revise the FIN 48 audit program and discuss FIN 48 implementation issues.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	4/4/2007	Research segment restatement disclosures regarding realignment	2.6	\$575	\$1,495	A2
Sheckell	Steven F.	SFS	Partner	4/4/2007	Research FAS 133 documentation requirements	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	4/4/2007	Prepare letters for PwC workpaper review	0.5	\$575	\$288	A2
Tosto	Cathy I.	CIT	Partner	4/4/2007	Conference call with K. Asher, A. Krabill, S. Sheckell, and D. Kelley related to FIN 48 workplan and approach	1.2	\$575	\$690	A2
Lawler	Ryan P.	RPL	Staff	4/5/2007	Research regarding 8K disclosure of dual dated 10-K reports as a result of reallocation of costs and a resulting restatement/reclassification of segments.	2.5	\$140	\$350	A2
Sheckell	Steven F.	SFS	Partner	4/5/2007	Prepare letters for PwC workpaper review	1.6	\$575	\$920	A2
Henning	Jeffrey M.	JMH	Partner	4/9/2007	Review of access letters re: potential investors	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	4/9/2007	Review of latest FIN 48 1/1/07 schedule.	0.8	\$470	\$376	A2
Miller	Nicholas S.	NSM	Manager	4/9/2007	Meeting with A. Brazier to discuss use of critical terms match for the company's hedging policy.	0.8	\$330	\$264	A2
Henning	Jeffrey M.	JMH	Partner	4/10/2007	Review of access letters re: potential investors	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Discuss 3rd party access letters with PwC and correspond with E&Y GCO accordingly.	0.8	\$575	\$460	A2
Kelley	Daniel F.	DFK	Partner	4/11/2007	FIN 48 review and analysis	2.1	\$575	\$1,208	A2
Henning	Jeffrey M.	JMH	Partner	4/12/2007	Discuss 3rd party access letters with PwC and correspond with E&Y GCO accordingly.	0.7	\$575	\$403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Meeting with J. Montgomery and E. Marold to discuss the accounting for DIP refinancing issuance costs.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Research relating to treatment of Delphi DIP refinancing issuance costs.	1.7	\$470	\$799	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Preparation of FIN 48 audit program and client assistance schedule.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	4/16/2007	Research regarding FIN 48 adoption disclosure requirements for the Delphi Q1 10Q including gathering example disclosures.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	4/17/2007	Research of FIN 48 disclosures for A. Kulikowski.	1.8	\$330	\$594	A2
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Review Mothershead matter and Company draft correspondence	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	4/17/2007	Research regarding FIN 48 adoption disclosure requirements for the Delphi Q1 10Q including gathering example disclosures.	0.5	\$470	\$235	A2
Sheckell	Steven F.	SFS	Partner	4/17/2007	Review of memo related to Mothershead SEC claim	1.8	\$575	\$1,035	A2
Sheckell	Steven F.	SFS	Partner	4/17/2007	Discuss Saginaw impairment issues with T. Timko and A. Brazier	0.7	\$575	\$403	A2
Boehm	Michael J.	MJB	Manager	4/18/2007	Met with A. Kulikowski to discuss FIN 48 disclosures.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Research regarding the potential accounting impact of the Cadiz, Spain bankruptcy filing.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Research relating to treatment of Delphi DIP refinancing issuance costs.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Conference call with J. Hegelmann to discuss the audit approach for the adoption of FIN 48 in Q1.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	4/18/2007	Discuss Saginaw impairment issues with T. Timko and A. Brazier	1.2	\$575	\$690	A2
Asher	Kevin F.	KFA	Partner	4/19/2007	Review of the Mothershead memo and related situation	1.8	\$770	\$1,386	A2
Boehm	Michael J.	MJB	Manager	4/19/2007	Preparation of correspondence to A. Kulikowski regarding FIN 48.	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Senior	4/19/2007	Discussion with A. Krabill re: timing of FIN 48 audit work, workplan and 12/31/06 & 3/31/07 worksheets	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with M. Hatzfeld, A. Brazier and M. Sandlich to discuss the accounting impact of the Cadiz, Spain bankruptcy filing.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Research regarding the potential accounting impact of the Cadiz, Spain bankruptcy filing.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with J. Montgomery, J. Volek and E. Marold to discuss our comments on the analysis prepared related to the accounting for DIP refinancing issuance costs.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2007	Meeting with T. Tamer to discuss FIN 48 matters and the client assistance schedule.	1.4	\$470	\$658	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Met with J. Montgomery to discuss comments related to the Q1 debt issuance cost adjustment.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Reviewed applicable guidance related to Delphi's refinancing arrangements.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Held discussion with J. Montgomery regarding their understanding of the authoritative guidance.	0.9	\$275	\$248	A2
Marold	Erick W.	EWM	Senior	4/19/2007	Debt Refinancing - Reviewed managements adjustment to their debt issuance costs, noting comments for management to consider when calculating the adjustment.	2.2	\$275	\$605	A2
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Conference call with M. Hatzfeld, A. Brazier, M. Sandlich and C. Martin to discuss the accounting impact of the Cadiz, Spain bankruptcy filing.	1.2	\$470	\$564	A2
Marold	Erick W.	EWM	Senior	4/20/2007	Debt Refinancing - Reviewed managements revised debt issuance cost adjustment and obtained supporting documentation for the calculation.	2.4	\$275	\$660	A2
Sheckell	Steven F.	SFS	Partner	4/20/2007	Review accounting memo to SEC	2.5	\$575	\$1,438	A2
Pacella	Shannon M.	SMP	Manager	4/22/2007	Prepare walkthrough presentation to be given to Internal Audit to discuss walkthrough completion.	4.5	\$330	\$1,485	A2
Asher	Kevin F.	KFA	Partner	4/23/2007	Review of documents and accounting research related to Mothershead	2.2	\$770	\$1,694	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Compare 12/31/06 original to 12/31/06 revised FIN48 summary to identify items that have changes from original version and include those items on a list of questions	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/23/2007	Review FIN48 workplan and client assistance list - compare to the documentation received and formulate a listing of documentation and questions for client	1.9	\$300	\$570	A2
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Review Mothershead allegations and related memo	0.7	\$575	\$403	A2
Marold	Erick W.	EWM	Senior	4/23/2007	Performed substantive audit procedures related to the debt refinancing adjustments.	3.2	\$275	\$880	A2
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	Meeting with W. Tilotti to discuss the methodology of the Q1 impairment charge applied by the company, discussing Step 1 and Step 2 of the FAS 144 impairment analysis.	1.6	\$250	\$400	A2
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	FAS 144 - Review of the documentation that the Company provided, including KPMG model	1.7	\$250	\$425	A2
Rothmund	Mario Valentin	MVR	Senior	4/23/2007	FAS 144 - Clerical tested the schedules provided by the client	0.8	\$250	\$200	A2
Boehm	Michael J.	MJB	Manager	4/24/2007	Discussed Pension 8-K with R. Reimink	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	4/24/2007	Review of Pension 8-K	0.7	\$330	\$231	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Meeting with W. Tilotti to review client deliverables supporting Q1 FAS 144 analysis.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Review of Q1 technical accounting memorandum.	1.1	\$470	\$517	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review FIN 48 Europe binders for unusual items or material items not included on FIN 48 listing	1.3	\$300	\$390	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Correspondence with J. Erickson regarding FIN 48 binders.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review Asia and Latin America FIN 48 binders with C. Smith.	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review Germany documentation in FIN 48 binders.	1.8	\$300	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review tax opinions noting certain France FIN 48 items identified	1.6	\$300	\$480	A2
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Discussion with A. Krabill regarding contacting J. Erickson in search of FIN48 binders	0.1	\$300	\$30	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/24/2007	Review year-end workpaper files for contingency items that relate to the FIN 48 audit	0.6	\$300	\$180	A2
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	FIN 48 audit program development.	0.4	\$470	\$188	A2
Miller	Nicholas S.	NSM	Manager	4/24/2007	Meeting with D. Bayles, K. St. Romain, A. Krabill, A. Ranney to provide assistance on various scoping topics.	1.5	\$330	\$495	A2
Ranney	Amber C.	ACR	Senior	4/24/2007	Meeting with D. Bayles, N. Miller and A. Krabill to provide suggestion/guidance on the 2007 audit scope.	1.6	\$275	\$440	A2
Sheckell	Steven F.	SFS	Partner	4/24/2007	Review Mothershead claim and related accounting conclusions	3.1	\$575	\$1,783	A2
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Coordination of revised PwC access letter per D. Kelley.	0.2	\$140	\$28	A2
Asher	Kevin F.	KFA	Partner	4/25/2007	Review of documents and accounting research related to Mothershead	2.7	\$770	\$2,079	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/25/2007	Meeting with W. Tilotti to review client deliverables supporting Q1 FAS 144 analysis.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review Korea Highly Certain Tax Position documentation and FIN 48 workbooks to determine if the client provided multiples of the same item	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Develop list of questions after reviewing France Uncertain Tax position worksheets.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with C. Tosto and C. Smith regarding FIN 48 overview, client assistance list, items client has provided and discuss request of additional information and clarification	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Discussion with D. Kelley on progress of FIN 48 audit and items needed.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Draft e-mail to E&Y Austria - K Fuchs re: transfer pricing matters reviewed by E&Y Germany/Austria at year-end	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Provide CAP acceptance letter and supporting information and IRS audit settment letter and supporting information	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review footnote disclosure on FIN 48 and make comments as to what additional information should be included.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review France FIN 48 packet provided with year-end tax pack to understand and support FIN 48 items	1.2	\$300	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review Germany Uncertain Tax Position worksheets and prepare list of questions for client.	1.1	\$300	\$330	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review France Uncertain Tax Position worksheets and tie out to FIN 48 summary	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Review workpaper prepared by C. Smith re: FAS 5 items recorded at year end compared to FAS 5 items recorded on FIN 48 summary to resolve the differences between the items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Correspondence with T. Wetherington regarding audit settlement letter and CAP letter information for his expert opinion on close of the audit/tax year and circumstances on re-opening the year	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/25/2007	Tie Germany Uncertain Tax Position worksheets to FIN 48 summary	0.3	\$300	\$90	A2
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Discussions with E&Y Tax regarding FIN 48 testing.	0.8	\$470	\$376	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	Discussion with D. Kelley on FIN 48	0.5	\$575	\$288	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	Discussion with J. Hegelmann and C. Smith regarding status of our FIN 48 work, areas of focus and additional work to be performed	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - discuss French R&D refundable credit issue with J. Henning and T. Tamer.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - Review year-end workpapers for discussion related to French R&D refundable credit.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	4/25/2007	FIN 48 - impact of cap on effective settlement definition	0.2	\$575	\$115	A2
Asher	Kevin F.	KFA	Partner	4/26/2007	Review of documents and accounting research related to Mothershead	3.1	\$770	\$2,387	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Meeting with W. Tilotti to review client deliverables supporting Q1 FAS 144 analysis.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Discuss with C. Tosto assistance from E&Y Germany on changes in uncertain tax positions and on validating the positions as documented by HQ are reasonable	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Preparation of e-mail to E&Y Germany to request assistance with understanding the Germany uncertain tax positions	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Preparation of e-mail to E&Y France re: inquiry of the France R&D tax credits	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Prepare documents to send to E&Y Germany	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Prepare Germany Uncertain Tax Position supporting documentation electronically.	0.3	\$300	\$90	A2
Kelley	Daniel F.	DFK	Partner	4/26/2007	Review of FIN 48 information and disclosure	3.9	\$575	\$2,243	A2
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	FAS 144 - Tied out the numbers presented in the model to the cash flow statements	1.3	\$250	\$325	A2
Rothmund	Mario Valentin	MVR	Senior	4/26/2007	FAS 144- Tied out the numbers presented in the model to the fixed asset detail ledger	2.9	\$250	\$725	A2
Sheckell	Steven F.	SFS	Partner	4/26/2007	Meeting with T. Timko, D. Sherbin and others to discuss Mothershead claim	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	4/26/2007	Review FIN 48 support for German issues.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	4/26/2007	Discussion with J. Hegelmann how to proceed regarding FIN 48 support for German issues.	0.3	\$575	\$173	A2
Boehm	Michael J.	MJB	Manager	4/27/2007	Met with R. Reimink to discuss 8-K documentation regarding reallocation of pension expenses.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	4/27/2007	Review of 8-K documentation regarding transfer of legacy pension costs from divisions to Corporate.	1.1	\$330	\$363	A2
Kelley	Daniel F.	DFK	Partner	4/27/2007	Review of FIN 48 information and disclosure	3.1	\$575	\$1,783	A2
Pacella	Shannon M.	SMP	Manager	4/27/2007	Lead training session with Internal Audit to describe how to perform walkthroughs. Attendees included: B. Garvey, D. Steis, P. Long, M. Harris and PwC.	3.1	\$330	\$1,023	A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	FAS 144 - Drafted a memo to document the E&Y audit approach.	2.9	\$250	\$725	A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	Tied out the FAS 144 impairment charge to the GL.	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	FAS 144 - Documented the final conclusion reached, including the conclusion reached on the Company's review of indicators.	0.6	\$250	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	4/27/2007	Review Mothershead claim and related accounting conclusions	1.5	\$575	\$863	A2
Stille	Mark Jacob	MJS	Senior	4/27/2007	Work on Internal Audit Training Presentation and Session	3.1	\$250	\$775	A2
A2 Corporate Project Total:						142.6		\$62,809	
Financial Remediation									
Marold	Erick W.	EWM	Senior	4/2/2007	Reviewed Q1 Consolidated Deficiency tracker.	1.1	\$275	\$303	A2
Asher	Kevin F.	KFA	Partner	4/4/2007	Review of the material weakness remediation 2007 plan	1.2	\$770	\$924	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Meeting with D. Bayles and K. St. Romain to discuss remediation plans and scoping.	1.3	\$470	\$611	A2
A2 Financial Remediation Project Total:						3.6		\$1,838	
Fresh Start Accounting									
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Meeting to discuss fresh-start accounting policy potential changes with B. Murray, J. Williams and S. Sheckell.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	4/2/2007	Research regarding potential accounting policy changes in fresh start accounting.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	4/4/2007	Meeting with B. Murray to discuss current fresh start accounting topics.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2007	Correspondence with B. Murray regarding fresh start valuation matters.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Fresh start advisory committee meeting, attending S. Sheckell, T. Timko, J. Williams, B. Murray, KPMG valuation team and other advisory committee members.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2007	Meeting with B. Murray to discuss current fresh-start accounting topics.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	4/18/2007	Fresh start accounting meeting regarding various accounting and process considerations	1.6	\$575	\$920	A2
Tosto	Cathy I.	CIT	Partner	4/18/2007	Attend fresh start advisory committee meeting	1.0	\$575	\$575	A2
Krabill	Aaron J.	AJK	Senior Manager	4/20/2007	Conference call with J. Burns to discuss the status of the KPMG fresh start valuation process and our related audit plan.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	4/23/2007	Review of fresh start valuation methodology memos from KPMG.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/24/2007	Review of fresh start valuation methodology memos from KPMG.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	4/25/2007	Conference call with B. Murray to discuss current fresh start valuation questions.	0.4	\$470	\$188	A2
A2 Fresh Start Accounting Project Total:						12.8		\$6,289	
Furukawa									
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: gathered small business templates to be used in the audit of the joint venture.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: meeting with N. Miller to go over audit strategy.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: prepared accounts receivable and payable confirmations in order to mail.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: reviewed documentation sent by M. Schuppe to determine requests still needing to be fulfilled for the audit.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: preparation of e-mail to M. Schuppe requesting additional support for our testing of account reconciliations.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: tested the cash reconciliation.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: updated the understand the business document to incorporate 2006 data.	1.8	\$220	\$396	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: vouched capital contributions and testing capital surplus reconciliation.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	4/2/2007	Furukawa: vouched payable to Delphi Packard trial balance using Hyperion.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	4/3/2007	Furukawa: completed the materiality calculation.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	4/3/2007	Furukawa: Completed the summary review memorandum analytics.	2.6	\$220	\$572	A2
Horner	Kevin John	KJH	Staff	4/3/2007	Furukawa: discussion with M. Schuppe regarding additional requests and expectations of receiving support for the requests.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	4/3/2007	Furukawa: updated the audit strategies memorandum to include 2006 data.	1.9	\$220	\$418	A2
Horner	Kevin John	KJH	Staff	4/3/2007	Furukawa: updated the internal control and fraud considerations document to include 2006 data.	2.2	\$220	\$484	A2
Horner	Kevin John	KJH	Staff	4/4/2007	Furukawa: made purchase and expense transactions for our sample to test.	1.2	\$220	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	4/4/2007	Furukawa: tied out expense transactions to joint venture agreement.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	4/4/2007	Furukawa: worked on filling out small business audit programs for the various audit areas.	1.7	\$220	\$374	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: compiled requests listing and sent e-mail request to M. Schuppe for additional support needed for substantive testing.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: completed testing summary memo for accounts receivable to include with the small business audit program.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: meeting with N. Miller to go over planning template questions and update progress on testing.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: received the accounts payable reconciliations and completed testing and tie out to the trial balance.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: received the sales register and made sample selection for sales transactions testing.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: updated small business audit program templates for various audit areas.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	4/5/2007	Furukawa: worked on tie out of accounts receivable reconciliation and testing of the accounts receivable aging.	0.6	\$220	\$132	A2
Sheckell	Steven F.	SFS	Partner	4/17/2007	Review of engagement letter and related planning materials	0.8	\$575	\$460	A2
Aquino	Heather	HRA	Client Serving Associate	4/26/2007	Correspondence with N. Miller regarding Furukawa eng. letter.	0.2	\$140	\$28	A2
A2 Furukawa Project Total:						22.6		\$5,240	
SAP Pre-Implementation									
Buser	Jay	JB	Manager	4/2/2007	Preparing deliverable for Packard SAP project.	3.2	\$330	\$1,056	A2
Clarke	Hayley L.	HLC	Staff	4/2/2007	Clean up compensating control documentation	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	4/2/2007	Document application control findings	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	4/2/2007	Update status call with S. Pacella, B. Devitt, and N. Miller.	0.8	\$220	\$176	A2
Devitt	Barry J.	BJD	Senior Manager	4/2/2007	Update status call with S. Pacella, H. Clarke, and N. Miller.	0.9	\$520	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/2/2007	Participation in status update conference call with J. Buser and N. Miller.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	4/2/2007	Document Financial Reporting compensating controls	3.4	\$250	\$850	A2
Kinzly	Mark P.	MPK	Senior	4/2/2007	Document Revenue compensating controls	3.6	\$250	\$900	A2
Pacella	Shannon M.	SMP	Manager	4/2/2007	Weekly status update meeting to discuss Packard SAP implementation. Attendees: N. Miller, H. Clarke, and B. Devitt	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Update AWS files for conflicts and unassociated evidence.	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Created workpaper numbers for all AWS documents.	2.6	\$220	\$572	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Document application control findings.	0.9	\$220	\$198	A2
Clarke	Hayley L.	HLC	Staff	4/3/2007	Follow-up with S. Bryant for application control contact information.	0.1	\$220	\$22	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Review of SAP Implementation deliverable draft.	1.1	\$470	\$517	A2
Buser	Jay	JB	Manager	4/4/2007	Preparing deliverable for Packard SAP project.	0.7	\$330	\$231	A2
Clarke	Hayley L.	HLC	Staff	4/4/2007	Update deliverable based on review comments from J. Buser and M. Polak	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	4/4/2007	Update deliverable with testing information	2.4	\$220	\$528	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2007	Participation in status update conference call with J. Buser and N. Miller.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	4/4/2007	Meeting with all SAP service providers and D. Bayles to discuss SAP implementation project.	1.5	\$575	\$863	A2
Miller	Nicholas S.	NSM	Manager	4/4/2007	Call with J. Buser and R. Heidenreich for an update on the Packard SAP implementation project.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Coordination of meetings with Delphi regarding SAP implementations.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	4/4/2007	Discussion with C. Maciejewski regarding AP vendor master file and Dacor to SAP conversion.	0.3	\$470	\$141	A2
Tanner	Andrew J.	AJT	Senior Manager	4/4/2007	Meeting with S. Pacella to discuss Role Design	0.9	\$520	\$468	A2
Buser	Jay	JB	Manager	4/5/2007	Preparing deliverable for Packard SAP project.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Document application control findings	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Update deliverable based on review comments from J. Buser and M. Polak	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	4/5/2007	Update deliverable with testing information	3.6	\$220	\$792	A2
Buser	Jay	JB	Manager	4/6/2007	Preparing deliverable for Packard SAP project.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/6/2007	Call with S. Pacella to review testing completed by PwC	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	4/6/2007	Update deliverable based on review comments from J. Buser and M. Polak	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	4/6/2007	Update deliverable with testing information	1.6	\$220	\$352	A2
Pacella	Shannon M.	SMP	Manager	4/6/2007	Call with H. Clarke to discuss Packard application control testing.	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	4/9/2007	Internal Status call w/ E&Y Packard team - J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzly.	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	4/9/2007	Update deliverable for Packard implementation review project.	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/9/2007	Update status meeting with J. Buser, N. Miller, J. Henning, M. Hatzfeld, and M. Polak to discuss Packard implementation review.	0.7	\$220	\$154	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Prepare final deliverable draft for Packard SAP project.	3.6	\$520	\$1,872	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Revise final deliverable draft for Packard SAP project.	3.8	\$520	\$1,976	A2
Devitt	Barry J.	BJD	Senior Manager	4/9/2007	Make additions to final draft deliverable for conference call with N. Miller, J. Buser, J. Henning, and M. Hatzfeld.	0.7	\$520	\$364	A2
Henning	Jeffrey M.	JMH	Partner	4/9/2007	Packard SAP implementation status call and follow-up notes with N. Miller, J. Buser, B. Devitt, and M. Hatzfeld.	1.6	\$575	\$920	A2
Miller	Nicholas S.	NSM	Manager	4/9/2007	Conference call with J. Buser, J. Henning, M. Hatzfeld to discuss the status of the Packard SAP implementation procedures.	1.0	\$330	\$330	A2
Miller	Nicholas S.	NSM	Manager	4/10/2007	Conference call with S. Pacella and J. Buser to discuss configurable application controls at Packard.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	4/10/2007	Call with J. Buser, N. Miller to discuss scope of application control testing for the Packard SAP conversion.	0.5	\$330	\$165	A2
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with J. Henning regarding SAP pre-implementation engagement letter.	0.4	\$140	\$56	A2
Buser	Jay	JB	Manager	4/11/2007	Review of SAP implementation workpapers.	2.6	\$330	\$858	A2
Buser	Jay	JB	Manager	4/11/2007	Updating of project deliverable.	2.6	\$330	\$858	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/11/2007	Clear comments for data conversion and interface testing	3.1	\$220	\$682	A2
Henning	Jeffrey M.	JMH	Partner	4/11/2007	Review Packard Engagement letter re: SAP installation	0.9	\$575	\$518	A2
Miller	Nicholas S.	NSM	Manager	4/11/2007	Time spent mapping the configurable application controls at Packard to the divisional control framework.	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	4/12/2007	Meeting with B. Garvey, D. Steis, and C. Pierce to discuss IA involvement in SAP implementation project	0.9	\$330	\$297	A2
Buser	Jay	JB	Manager	4/12/2007	Review of SAP implementation workpapers and updating of project deliverable.	3.1	\$330	\$1,023	A2
Buser	Jay	JB	Manager	4/12/2007	Status call w/ R. Heidenreich regarding Packard SAP implementation	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Clean up AWS documents by numbering and consolidating workpapers.	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Discuss Packard implementation with M. Polak and J. Buser	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	4/12/2007	Update Application control leadsheet based on evidence received from the competency center	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Conference call with S. Pacella, N. Miller and J. Buser re: SAP Implementation client-deliverable status.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	4/12/2007	Review Packard Engagement letter re: SAP installation	1.1	\$575	\$633	A2
Polak	Matthew J.	MJP	Senior Manager	4/12/2007	Review SAP Implementation workpapers	3.0	\$520	\$1,560	A2
Tanner	Andrew J.	AJT	Senior Manager	4/12/2007	Review/updates to Role Design workplan	1.1	\$520	\$572	A2
Buser	Jay	JB	Manager	4/13/2007	Review of SAP implementation workpapers.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	4/13/2007	Updating of project deliverable.	0.5	\$330	\$165	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Create a detailed client assistance listing for D. Steis regarding application controls for Packard	2.8	\$220	\$616	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Prepare final requests for implementation review.	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/13/2007	Update application control leadsheet based on evidence received from the competency center	2.3	\$220	\$506	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	4/13/2007	Meeting with J. Garrett, J. Nolan, J. Simpson, A. Tanner and S. Pacella to review the Company's process for the implementation of SAP for the corporate general ledger.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with A. Tanner to discuss status of project planning for SAP role re-design and DGL to SAP conversion.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	4/13/2007	Meeting with J. Nolan, J. Garrett, A. Tanner, and N. Miller to discuss DGL to SAP conversion process.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	4/13/2007	Meeting with J. Nolan, J. Garrett, J. Simpson, N. Miller, and S. Pacella to discuss DGL conversion project	1.2	\$520	\$624	A2
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with S. Pacella and B. Hamblin regarding Additional Activity Codes for the TSRS Risk Advisory engagement.	0.2	\$140	\$28	A2
Clarke	Hayley L.	HLC	Staff	4/16/2007	Attend update status meeting with S. Pacella, J. Buser, N. Miller, M. Polak	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/16/2007	Create lead sheets for all application controls tested	1.4	\$220	\$308	A2
Miller	Nicholas S.	NSM	Manager	4/16/2007	Call with J. Buser, M. Polak and S. Pacella for an update on the Packard SAP implementation work.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	4/16/2007	Review of the configurable application controls for the Packard SAP implementation.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Meeting with N. Miller to discuss/identify key application controls to be tested as part of Packard SAP implementation project.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Reviewed application controls identified by Packard team to verify the app controls were deemed critical for the 2007 audit.	1.4	\$330	\$462	A2
Pacella	Shannon M.	SMP	Manager	4/16/2007	Status update call with J. Buser, M. Polak, N. Miller and H. Clarke.	0.8	\$330	\$264	A2
Tanner	Andrew J.	AJT	Senior Manager	4/16/2007	Meeting with S. Pacella to discuss Dacor implementation	0.5	\$520	\$260	A2
Clarke	Hayley L.	HLC	Staff	4/17/2007	Update documentation based on additional evidence for expenditures	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/17/2007	Update documentation based on additional evidence for financial reporting	3.6	\$220	\$792	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Coordination for meeting dates for Packard Pre-Implementation projects	0.4	\$575	\$230	A2
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with S. Pacella regarding activity codes for the TSRS Risk Advisory engagement.	0.1	\$140	\$14	A2
Cash	Kevin L.	KLC	Partner	4/18/2007	Status update re Packard SAP project and discussion of SAP Security initiatives	1.6	\$575	\$920	A2
Clarke	Hayley L.	HLC	Staff	4/18/2007	Update documentation based on additional evidence for expenditures	3.8	\$220	\$836	A2
Clarke	Hayley L.	HLC	Staff	4/18/2007	Update documentation based on additional evidence for financial reporting	1.7	\$220	\$374	A2
Miller	Nicholas S.	NSM	Manager	4/18/2007	Coordination with F. Nance and D. Bayles to set up a meeting to address the SOX concerns in regards to the SAP implementation at the Packard division.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/18/2007	Create inventory showing key application controls for Packard team to test.	1.5	\$330	\$495	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Document evidence for MTMS interface provided by J. Eastman and A. Restaino	2.4	\$220	\$528	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with A. Resaino and J. Eastman to discuss evidence for the MTMS interface	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with J. Ostheimer to discuss the evidence for the I-Supply interface	1.3	\$220	\$286	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Meet with M.E. Feltovich to discuss the new process for maintaing data conversion documentation.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Update documentation for evidence provided by M.E. Feltovich on data conversion	0.7	\$220	\$154	A2
Clarke	Hayley L.	HLC	Staff	4/19/2007	Update G/L data conversion documentation with evidence provided by J. Dixon.	0.2	\$220	\$44	A2
Kinzly	Mark P.	MPK	Senior	4/19/2007	Review comments clearing for SAP security	1.7	\$250	\$425	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create E&Y participation role/responsibilities matrix to prepare for discussion with T. Timko.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Prepare email correspondence to J. Nolan to discuss scheduling of follow-up meeting to discuss conversion process.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	4/19/2007	Create E&Y participation role/responsibilities matrix to prepare for discussion with T. Timko.	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	4/20/2007	Review and document training evidence provided by D. Valentine	1.9	\$220	\$418	A2
Clarke	Hayley L.	HLC	Staff	4/20/2007	Update documentation for evidence provided by M.E. Feltovich on data conversion	2.1	\$220	\$462	A2
Kinzly	Mark P.	MPK	Senior	4/20/2007	Review comments clearing for Financial Rptg and Revenue comp. controls	3.2	\$250	\$800	A2
Kinzly	Mark P.	MPK	Senior	4/20/2007	Review comments clearing for SAP security	3.1	\$250	\$775	A2
Stille	Mark Jacob	MJS	Senior	4/20/2007	Download of SAP tables for the what-if tool for Packard.	0.8	\$250	\$200	A2
Buser	Jay	JB	Manager	4/23/2007	Update status meeting for SAP implementation with H. Clarke, M. Kinzly, S. Pacella, M. Polak, K. Cash, and N. Miller	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	4/23/2007	Revise draft deliverable document and powerpoint for K. Cash	1.9	\$330	\$627	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	Packard SAP - review of draft deliverable and PowerPoint	2.1	\$575	\$1,208	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	DGL to SAP - Review of materials for meeting with T. Timko	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	Dacor to SAP - Review of materials for meeting with T. Timko	0.3	\$575	\$173	A2
Cash	Kevin L.	KLC	Partner	4/23/2007	SAP Role Redesign - Review of materials for meeting with T. Timko	0.8	\$575	\$460	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Document training evidence provided by D. Valentine	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Finalize expenditure configurable control documentation	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Discussion with M. Kinzly to clear comments for security testing	0.7	\$220	\$154	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Update AWS file based on J. Buser's review comments.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Update status meeting for SAP implementation with J. Buser, M. Kinzly, S. Pacella, M. Polak, K. Cash, and N. Miller	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	4/23/2007	Update the draft deliverable for meeting	0.3	\$220	\$66	A2
Henning	Jeffrey M.	JMH	Partner	4/23/2007	Planning for Packard SAP implementation visit	0.3	\$575	\$173	A2
Pacella	Shannon M.	SMP	Manager	4/23/2007	Participate in Packard SAP Status Call. Attendees include: M. Hatzfeld, J. Buser, M. Polak, and H. Clarke.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	4/24/2007	Provide documentation and attend Packard SAP Status Call. Attendees include: M. Hatzfeld, S. Pacella, M. Polak, and H. Clarke.	2.0	\$330	\$660	A2
Clarke	Hayley L.	HLC	Staff	4/24/2007	Document updated data conversion testing from new template provided by M.E. Feltovich	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	4/24/2007	Finalize expenditure configurable control documentation	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	4/24/2007	Meeting with V. Pandare to discuss inventory configurable controls	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/24/2007	Internal meeting to discuss E&Y deliverable related to completion of our SAP pre-implementation review for Packard SAP implementation.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	4/24/2007	Conference call with J. Nolan and Nora re: ACS transition to SAP at Mexican acctg center.	1.4	\$575	\$805	A2
Miller	Nicholas S.	NSM	Manager	4/24/2007	Conference call with J. Nolan, S. Pacella, J. Henning to discuss the procedures for the transfer of payables from Dacor to SAP.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	4/24/2007	Conference call with J. Torres, J. Nolan, J. Henning, A. Tanner, and N. Miller to discuss DACOR to SAP project scope and status.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	4/24/2007	Prepare documentation request to be sent to N. Torres to obtain supporting evidence for the DACOR to SAP conversion.	5.0	\$330	\$1,650	A2
Stille	Mark Jacob	MJS	Senior	4/24/2007	Conference call to discuss Dacor to SAP conversion process.	1.1	\$250	\$275	A2
Tanner	Andrew J.	AJT	Senior Manager	4/24/2007	Meeting with Dacor project team, S. Pacella, and J. Henning to discuss project overview/control coverage	0.9	\$520	\$468	A2
Buser	Jay	JB	Manager	4/25/2007	Review financial reporting application control testing.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Clear comments for financial reporting application controls reviewed by J. Buser.	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Complete documentation of inventory application controls testing.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	4/25/2007	Document training evidence provided by D. Valentine	1.3	\$220	\$286	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	4/25/2007	Review of Packard implementation security analysis results	0.6	\$275	\$165	A2
Stille	Mark Jacob	MJS	Senior	4/25/2007	Pulling of SAP files for D. Huffman.	0.9	\$250	\$225	A2
Buser	Jay	JB	Manager	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzly to discuss deliverable for meeting next week	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, H. Clarke, and M. Kinzly to discuss deliverable for meeting next week	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	4/26/2007	Review testing to prepare for internal status meeting.	2.2	\$330	\$726	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Complete documentation of inventory application controls testing.	3.4	\$220	\$748	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Assist M. Kinzly with clearing comments for security testing	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Meeting with K. Cash, J. Henning, M. Hatzfeld, J. Buser, and M. Kinzly to discuss deliverable for meeting next week	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Meeting with V. Pandare to discuss inventory configurable controls	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	4/26/2007	Update AWS file based on J. Buser's review comments.	2.6	\$220	\$572	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/26/2007	Internal meeting to discuss E&Y deliverable related to completion of our SAP pre-implementation review for Packard SAP implementation.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review Packard SAP pre-implementation review report and discuss with team	2.1	\$575	\$1,208	A2
Kinzly	Mark P.	MPK	Senior	4/26/2007	Review comments for Financial Reporting compensating controls.	3.2	\$250	\$800	A2
Miller	Nicholas S.	NSM	Manager	4/26/2007	Call with J. Henning, K. Cash, M. Hatzfeld, J. Buser to discuss the final slide deck to present findings to management.	1.2	\$330	\$396	A2
Miller	Nicholas S.	NSM	Manager	4/26/2007	Review of the TSRS team findings in relation to the compensating controls in place to address segregation of duties risks within SAP.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	4/27/2007	Call with C. Zerull, C. High, and N. Miller to discuss the compensating controls required given the lack of Segregation of Duties within SAP.	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	4/27/2007	Review compensating controls to prepare for meeting with C. Zerull, C. High, and N. Miller	1.5	\$330	\$495	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Complete documentation of inventory application controls testing.	3.7	\$220	\$814	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Document training evidence provided by D. Valentine	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Assist M. Kinzly with clearing comments for security testing	2.3	\$220	\$506	A2
Clarke	Hayley L.	HLC	Staff	4/27/2007	Update PowerPoint slides for meeting next week with Packard management	0.6	\$220	\$132	A2
Kinzly	Mark P.	MPK	Senior	4/27/2007	Review comments for Financial Reporting compensating controls.	3.9	\$250	\$975	A2
Miller	Nicholas S.	NSM	Manager	4/27/2007	Call with C. Zerull, C. High, and J. Buser to discuss the compensating controls required given the lack of Segregation of Duties within SAP.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/27/2007	Meeting with J. Henning to discuss feedback on deck to be presented to Timko on 4/30/07.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/27/2007	Prepare deck to present to T. Timko re: SAP observations.	1.1	\$330	\$363	A2
Tanner	Andrew J.	AJT	Senior Manager	4/27/2007	Development/Review of SAP Assessment deck	1.2	\$520	\$624	A2
A2 SAP Pre-Implementation Project Total:						238.4		\$72,744	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/3/2007	Discussion with J. Perkins and R. Marcola related to timing of Saginaw Carve-out financial statements.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Review email correspondence regarding international deliverables from E&Y China due to carve out audit	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Call with R. Marcola regarding carve out financial walk from Delphi Corp 10K to Steering Financials as of 12/31/2005 and the bridge file already sent.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	4/3/2007	Review and modify staffing on carve out audit	0.2	\$470	\$94	A2
Stille	Mark Jacob	MJS	Senior	4/4/2007	Time spent determining journal entries between threshold for Steering.	2.8	\$250	\$700	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	4/5/2007	Steering Carve Out - Review of JE Population Request	0.5	\$300	\$150	A2
Imberger	Guido	GI	Senior Manager	4/5/2007	Review international deliverables from E&Y China regarding specific scope performed for carve out purposes	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	4/6/2007	Review ASM.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	4/6/2007	Prepare summary of reporting from E&Y Spain on Steering Cadiz.	0.5	\$470	\$235	A2
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with G. Imberger regarding Saginaw Carve-Out economics.	0.3	\$140	\$42	A2
Tau	King-Sze	KST	Senior	4/10/2007	Preparing Q1 2007 PBC List.	0.5	\$275	\$138	A2
Imberger	Guido	GI	Senior Manager	4/11/2007	Saginaw Carve out audit: Review client assistance list	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Weekly update conference call with J. Perkins and R. Marcola.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Meeting with A. Brazier and W. Tilotti to discuss accounting implications of Cadiz, Spain bankruptcy.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	4/12/2007	Saginaw carve out audit: update client assistance list based on discussions held	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/16/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/17/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	2.0	\$470	\$940	A2
Henning	Jeffrey M.	JMH	Partner	4/17/2007	Finalize engagement letter for carve out	0.8	\$575	\$460	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/18/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	2.0	\$470	\$940	A2
Henning Imberger	Jeffrey M.	JMH	Partner	4/18/2007	Finalize engagement letter for carve out	1.1	\$575	\$633	A2
	Guido	GI	Senior Manager	4/18/2007	Review of international deliverables from Poland and Italy for carve out audit as of 12/31/2006 purposes.	2.9	\$470	\$1,363	A2
Craig	Tashawna N.	TNC	Staff	4/19/2007	Retrieve documents from 2007 quarter workpapers	0.7	\$140	\$98	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.2	\$470	\$94	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/19/2007	Review of international deliverables (summary memos, inter-office reporting) from Spain, Poland and Italy.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	4/19/2007	Review planning activities 1 until 8 and prepare information for Partner review for carve out audit purposes.	3.9	\$470	\$1,833	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Continued ARB 51 research relative to accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2007	Discussion with A. Brazier relative to observations and findings regarding accounting implications of the Cadiz bankruptcy filing 3/20/07.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/20/2007	Prepare worklist related to the carve out audit.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	4/23/2007	Develop procedures to be performed by team for carve out purposes at Delphi Saginaw (reconciliation of Segment 2005 Saginaw to Delphi 10K 2005.)	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, L. Briggs regarding the timeline to proceed on Q1, carve out and walkthroughs.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with R. Marcole regarding warranty accruals audited by our Italian and Poland E&Y team for carve out purposes.	1.1	\$470	\$517	A2
Craig	Tashawna N.	TNC	Staff	4/24/2007	Review of Q1 to Q3 Journal entries (additional work due to lower scope)	3.2	\$140	\$448	A2
A2 Saginaw Carve-Out Project Total:						<u>40.1</u>		<u>\$16,862</u>	
A2 Project Total:						<u>483.7</u>		<u>\$176,333</u>	
Tax Bankruptcy - A3									
Ericson	Molly	ME	Manager	4/2/2007	Reviewing updated cash forecast models.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	4/3/2007	Discussion with C. Tosto, R. Ward, and J. McBride in preparation for call with Delphi and KPMG.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	4/3/2007	Reviewing updated cash forecast scenarios.	2.2	\$550	\$1,210	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/3/2007	Discussions with C. Tosto & R. Ward regarding upcoming meeting at Delphi to discuss updating NUBIL calculation and other tax issues.	0.7	\$600	\$420	A3
Tosto	Cathy I.	CIT	Partner	4/3/2007	Debrief with R. Ward, M. Erickson, and J. McBride related to tax basis balance sheet and agenda for client meeting.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	4/3/2007	Review with J. McBride the 2006 tax basis balance sheet prepared by client	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	4/3/2007	Meeting with T. Tamer, S. Gale and M. Lewis related to the 2006 tax basis balance sheet.	1.4	\$680	\$952	A3
Tosto	Cathy I.	CIT	Partner	4/3/2007	Review memo prepared by Delphi related to tax deductibility of professional fees.	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	4/3/2007	Reviewing tax scenarios.	1.9	\$750	\$1,425	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	4/3/2007	Call with J. McBride, C. Tosto and M. Ericson to discuss information needed for NUBIL calculations and make plans for meeting with Delphi tax department	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	4/3/2007	Work on updated scenarios	1.7	\$750	\$1,275	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/4/2007	Prepare list of open issues re NUBIL and attribute reduction for discussion at upcoming meeting.	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/4/2007	Revisit consolidating tax basis balance sheet as of 12/31/05 to be in a position to walk S. Gale through it.	0.9	\$600	\$540	A3
Strehlow	Val	VPS	Senior Manager	4/4/2007	Call with C. Tosto to review Delphi write-up for IRS re Chapter 11 professional fees.	0.8	\$600	\$480	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Call with V. Strelow to discuss Delphi's memo to be provided to IRS.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Review V. Strehlow's comments on Delphi's memo on tax treatment of bankruptcy costs.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	4/4/2007	Follow-up with M. Lewis regarding memo on tax treatment of bankruptcy costs.	0.2	\$680	\$136	A3
Ericson	Molly	ME	Manager	4/5/2007	Call with S. Gale, M. Lewis, T. Tamer, R. Ward, H. Tucker, J. McBride and KPMG regarding open items in NUBIL analysis and KPMG valuations.	1.8	\$550	\$990	A3
Ericson	Molly	ME	Manager	4/5/2007	Preparing and transmitting 4/3/07 cash forecast scenarios.	0.4	\$550	\$220	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Discussion with S. Gale re issues related to stock basis calculations.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Meeting at Delphi with S. Gale, T. Tamer, M. Lewis, H. Tucker, and R. Ward to discuss open issues re NUBIL calculation and attribute reduction.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Meeting with S. Gale, T. Tamer, M. Lewis, H. Tucker, R. Ward & various individuals from KPMG to discuss valuation of assets & specificity needed to perform proper NUBIL calculations.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	4/5/2007	Prepare for meeting at Delphi to review open items.	0.8	\$600	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Strehlow	Val	VPS	Senior Manager	4/5/2007	Review of revised company write-up.	0.9	\$600	\$540	A3
Tucker	Howard J.	HJT	Partner	4/5/2007	Call with S. Gale, M. Lewis, T. Tamer, R. Ward, J. McBride, M. Ericson and KPMG regarding open items in NUBIL analysis and KPMG valuations.	1.8	\$750	\$1,350	A3
Ward	Richard D.	RDW	Executive Director	4/5/2007	Participate in conference call regarding information needed from valuation professionals for NUBIL analysis, process for updating tax basis balance sheet	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	4/8/2007	Reviewing tax scenarios.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	4/11/2007	Merging multiple 5 year forecast models into one model with toggles	4.3	\$550	\$2,365	A3
Ericson	Molly	ME	Manager	4/11/2007	Merging multiple 5 year forecast scenarios into one file	3.8	\$550	\$2,090	A3
Ericson	Molly	ME	Manager	4/11/2007	Reviewing model updates	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	4/11/2007	Updates to NOL lapse schedule.	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	4/12/2007	Reviewing and discussing model updates with R. Ward.	2.8	\$550	\$1,540	A3
Hart	Kevin M.	KMH	Senior	4/12/2007	Verified calculations in model.	2.8	\$450	\$1,260	A3
Ward	Richard D.	RDW	Executive Director	4/12/2007	Review revisions to NUBIL model	1.2	\$750	\$900	A3
Ericson	Molly	ME	Manager	4/16/2007	Updates to forecast model and transmission to Skadden.	0.7	\$550	\$385	A3
Ericson	Molly	ME	Manager	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker and Skadden.	0.5	\$550	\$275	A3
Hart	Kevin M.	KMH	Senior	4/16/2007	Review of recent 13D/G filings.	2.9	\$450	\$1,305	A3
Tosto	Cathy I.	CIT	Partner	4/16/2007	Debrief with J. McBride on fresh start discussions with KPMG.	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	4/16/2007	Follow-up with regard to valuation specific to tax.	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	4/16/2007	Discuss updated cash tax model with R. Ward, S. Gale and M. Ericson.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	4/16/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, J. Blank, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	4/16/2007	Discuss updated cash tax model with H. Tucker, S. Gale and M. Ericson.	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	4/17/2007	Weekly status call with S. Gale, J. Whitson, B. Sparks, R. Ward, H. Tucker, M. Ericson and Skadden.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	4/18/2007	Call with R. Ward and C. Tosto regarding KPMG valuation	0.1	\$550	\$55	A3
Tucker	Howard J.	HJT	Partner	4/23/2007	Weekly call with R. Ward, J. Whitson, S. Gale, J. Blank, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	4/23/2007	Weekly call with H. Tucker, J. Whitson, J. Blank, S. Gale, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case.	1.7	\$750	\$1,275	A3
Blank	Jacob M.	JMB	Partner	4/24/2007	Weekly call with H. Tucker, J. Whitson, R. Ward, S. Gale, Gross, and Sensenbrenner regarding current 382 analysis, updates to models, and current status of case	0.5	\$750	\$375	A3
Piatt	Lauren E.	LEP	Staff	4/26/2007	Updated the Company's NOL model to take account of a 2008 emergence date.	0.6	\$200	\$120	A3
Piatt	Lauren E.	LEP	Staff	4/27/2007	Updated the Company's NOL model to take account of a 2008 emergence date.	1.1	\$200	\$220	A3
Ward	Richard D.	RDW	Executive Director	4/27/2007	Work with L. Piatt on updates to model for alternative emergence dates	1.3	\$750	\$975	A3
A3 Project Subtotal:						58.5		\$35,697	
Tax International - A3									
Baier	Simone	SB	Senior	4/2/2007	Analyze German comments on the macro legal step plan, include comments to new version of step plan accordingly.	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	4/2/2007	Analyze revised Brazilian steps proposed by G. Mendes, E&Y Brazil.	0.6	\$450	\$270	A3
Hart	Kevin M.	KMH	Senior	4/2/2007	Prepare documentation for TQRM.	0.8	\$450	\$360	A3
Menger	Jorg	JM	Partner	4/2/2007	Review of step plan, RETT issues, Organschaft, and thin cap comments.	1.4	\$750	\$1,050	A3
Mukhtar	Mark J.	MJM	Partner	4/2/2007	Preparation for client meeting in NY on 4/5/07.	0.8	\$680	\$544	A3
Siler	Klaus	KS	Senior Manager	4/2/2007	Consider German tax implications of proposed local country planning	2.0	\$650	\$1,300	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	4/2/2007	Preparation for client meeting in NY on 4/5/07.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	4/2/2007	Review of local country structuring plan.	1.1	\$750	\$825	A3
Wisniewski	James J.	JJW	Executive Director	4/2/2007	Conf call re transfer pricing	1.0	\$750	\$750	A3
Baier	Simone	SB	Senior	4/3/2007	Conference call with A. Voortman, M. Mukhtar and S. Huysmans re: client meeting on April 4	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	4/3/2007	Conference call with C. Joosen and S. Huysmans to discuss Lux HoldCo structure.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/3/2007	Discussions with E&Y Germany re: German NOL's	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	4/3/2007	Integrate comments of E&Y Poland and E&Y Mexico to the macro step plan	1.3	\$450	\$585	A3
Baier	Simone	SB	Senior	4/3/2007	Request input on Brazilian slides from E&Y Brazil	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/3/2007	Update macro step plan with S. Huysman's comments	0.6	\$450	\$270	A3
Heymans	Thomas	TH	Senior	4/3/2007	Discussion with S. Huysmans regarding amendment to step plan	0.9	\$450	\$405	A3
Huysmans	Serge	SH	Partner	4/3/2007	Conference call with S. Baier, A. Voortman and M. Mukhtar re discussion on Holding company location/considerations.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	4/3/2007	Review of Delphi Proposed Debt Push Down Structures - Step-Plan.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	4/3/2007	Preparation of e-mail to S. Baier with comments on Delphi Proposed Debt Push Down Structures - Step-Plan.	0.6	\$750	\$450	A3
Maksymczak	Agnieszka	AM	Senior Manager	4/3/2007	Review of the step plan	3.5	\$650	\$2,275	A3
Mukhtar	Mark J.	MJM	Partner	4/3/2007	Conf. call w/ S.Baier, S. Huysmans, & A. Voortman re: Holdco	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	4/3/2007	Preparation for meeting in New York with S. Baier, S. Huysmans, and A. Voortman to discuss international restructuring and selection of Global HoldCo jurisdiction	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	4/3/2007	Work on documentation in advance of meeting in New York on 4/5/07 re: international restructuring and selection of holdco jurisdiction	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	4/3/2007	Conference call re: Delphi client meeting on 4/4 with M. Mukhtar and S. Huysmans	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	4/3/2007	Preparation for client meeting in NY on 4/5/07.	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	4/3/2007	Review of local country structuring plan.	1.7	\$750	\$1,275	A3
Baier	Simone	SB	Senior	4/4/2007	Discussions with J. Hongo re: Singapore as a Holding company location	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/4/2007	Discussions with M. Becka reg. Mexican steps	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/4/2007	High level review of Brazilian legal steps sent by R. Moura	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/4/2007	Meeting with M. Mukhtar, S. Huysmans, and A. Voortman to prepe HoldCo selection matrix	1.2	\$450	\$540	A3
Baier	Simone	SB	Senior	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Huysmans regarding preparation/discussion of Global Holdco location/structure slide deck.	3.9	\$450	\$1,755	A3
Heymans	Thomas	TH	Senior	4/4/2007	Discussion with S. Huysmans regarding amendment to step plan	0.6	\$450	\$270	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and J. Hongo to discuss Singapore as a holding company.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Baier regarding preparation/discussion of Global Holdco location/structure slide deck.	3.9	\$750	\$2,925	A3
Huysmans	Serge	SH	Partner	4/4/2007	Meeting with M. Mukhtar, A. Voortman, and S. Baier regarding preparation/discussion of Holding Company Selection Matrix.	1.2	\$750	\$900	A3
Keown	Karen M.	KMK	Senior Manager	4/4/2007	Provide sample workplans for international restructuring transaction.	0.3	\$600	\$180	A3
Menger	Jorg	JM	Partner	4/4/2007	Review of step plan from S. Baier	1.1	\$750	\$825	A3
Mukhtar	Mark J.	MJM	Partner	4/4/2007	Discussion/prep re: global Holdco structure slide deck w/ S. Huysmans and A. Voortman	3.4	\$680	\$2,312	A3
Mukhtar	Mark J.	MJM	Partner	4/4/2007	Meeting. w/ A. Voortman, S. Baier, and S. Huysmans regarding prep of Holdco slides/matrix.	1.2	\$680	\$816	A3
Mukhtar	Mark J.	MJM	Partner	4/4/2007	Discussion with J. Hongo, S. Huysmans, and A. Voortman re: Singapore as a Holding company location.	0.4	\$680	\$272	A3
Voortman	Anna	AV	Partner	4/4/2007	Travel time from Chicago to New York for Delphi client meeting on 4/5.	2.3	*\$375	\$863	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	4/4/2007	Discussions with J. Hongo re: Singapore as a Holding company location.	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/4/2007	Discussions with M. Becka re: Mexican steps	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/4/2007	Meeting. w/ M. Mukhtar, S. Baier, and S. Huysmans regarding prep of Holdco slides/matrix.	1.2	\$750	\$900	A3
Voortman	Anna	AV	Partner	4/4/2007	Discussion/prep re: global Holdco structure slide deck w/ S. Huysmans and M. Mukhtar.	3.9	\$750	\$2,925	A3
Baier	Simone	SB	Senior	4/5/2007	Client meeting in NY - Prepare summary of meeting and discuss next steps	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding alternative re-structuring steps to implement Global HoldCo structure	1.4	\$450	\$630	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding companies to be included in Global HoldCo restructuring as well as tax and legal team to be involved.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding comparison of Luxembourg Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding potential Lux Global HoldCo	0.7	\$450	\$315	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	4/5/2007	Discussion with B. Sparks, A. Voortman, S. Huysmans, and M. Mukhtar regarding use of NOL's.	0.5	\$450	\$225	A3
Gibney	Brian B.	BBG	Partner	4/5/2007	Conf Call with A. Voortman to discuss potential U.S. tax implications of proposed international restructuring and Global Holdco	0.4	\$750	\$300	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding alternative re-structuring steps to implement Global HoldCo structure.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding comparison of various holding company jurisdictions	1.1	\$750	\$825	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding potential Lux Global HoldCo	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding scope of companies included in Global HoldCo restructuring	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	4/5/2007	Discussion with B. Sparks, A. Voortman, M. Mukhtar and S. Baier regarding use of NOL's.	0.5	\$750	\$375	A3
Huysmans	Serge	SH	Partner	4/5/2007	Client meeting in NY - Prepare summary of meeting and discuss next steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	4/5/2007	Preparation for meeting with B. Sparks - review of holding company regimes tax regimes to determine pros and cons in contemplated structure.	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding comparison of Luxembourg, Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier re: scope of companies included in Global HoldCo restructuring as well as tax and legal team to be involved in the restructuring.	0.3	\$680	\$204	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding potential Lux Global HoldCo	0.7	\$680	\$476	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding structure with Lux SCS and Singapore Sub HoldCo's under Global HoldCo	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding alternative restructuring steps to implement Global HoldCo structure.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Discussion w/ B. Sparks, A. Voortman, S. Huysmans, and S. Baier regarding use of NOL's.	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	4/5/2007	Preparation of summary of meeting and discussion regarding next steps.	0.6	\$680	\$408	A3
Voortman	Anna	AV	Partner	4/5/2007	Travel time from New York to Chicago returning from client meeting in NY.	2.9	*\$375	\$1,088	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding use of NOL's.	0.5	\$750	\$375	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding alternative re-structuring steps to implement Global HoldCo structure.	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding comparison of Luxembourg, Singapore, Netherlands, Sweden, Cayman, Belgium and Spain as holding company jurisdictions.	1.1	\$750	\$825	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding potential Lux Global HoldCo	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding structure with Lux SCS and Singapore Sub HoldCos under Global HoldCo	0.4	\$750	\$300	A3
Voortman	Anna	AV	Partner	4/5/2007	Discussion with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier regarding scope of companies included in Global HoldCo restructuring	0.3	\$750	\$225	A3
Voortman	Anna	AV	Partner	4/5/2007	Summarize the meeting with B. Sparks, S. Huysmans, M. Mukhtar & S. Baier and consider next steps required to move forward with international restructuring transaction	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blanchard JR	Jerred G.	JFB	Partner	4/6/2007	Conf. call w/A. Voortman re: possible triangular reorganization structure	1.0	\$750	\$750	A3
Mukhtar	Mark J.	MJM	Partner	4/6/2007	Call w/ A. Voortman re: Option III	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	4/6/2007	Review slides and workplan	1.3	\$680	\$884	A3
Voortman	Anna	AV	Partner	4/6/2007	Analysis of mechanism for establishing global holding company structure	2.4	\$750	\$1,800	A3
Voortman	Anna	AV	Partner	4/6/2007	Review summary of planned investor group report	1.1	\$750	\$825	A3
Baier	Simone	SB	Senior	4/9/2007	Update macro legal work plan and circulate new version	0.7	\$450	\$315	A3
Gibney	Brian B.	BBG	Partner	4/9/2007	Discussion with J. Murillo and A. Voortman re: repatriation planning strategy and s.1248 implications of post-transfer dividend distribution.	0.4	\$750	\$300	A3
Gibney	Brian B.	BBG	Partner	4/9/2007	Research U.S. tax implications of proposed international restructuring in advance of meetings with A. Voortman and J. Murillo.	2.3	\$750	\$1,725	A3
Huysmans	Serge	SH	Partner	4/9/2007	Review discussion memorandum on conclusions on ability to align debt with foreign operations and general reorganization considerations.	0.6	\$750	\$450	A3
Mukhtar	Mark J.	MJM	Partner	4/9/2007	Call w/ S. Huysmans re: summary	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	4/9/2007	Update slide deck and summary	3.0	\$680	\$2,040	A3
Murillo	Jose E.	JEM	Senior Manager	4/9/2007	Discussion with B. Gibney and A. Voortman re: repatriation planning strategy and s.1248 implications of post-transfer dividend distribution.	0.4	\$650	\$260	A3
Baier	Simone	SB	Senior	4/10/2007	Add Lux GHC comments to summary of meeting prepared by M. Mukhtar	0.7	\$450	\$315	A3
Gibney	Brian B.	BBG	Partner	4/10/2007	Discuss U.S. tax implications of proposed international restructuring with A. Voortman	0.4	\$750	\$300	A3
Gibney	Brian B.	BBG	Partner	4/10/2007	Discuss U.S. tax implications of proposed international restructuring with J. Murillo.	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MJM	Partner	4/10/2007	Call w/A. Voortman discussing deck.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	4/10/2007	Update slide deck outlining three alternatives.	1.2	\$680	\$816	A3
Voortman	Anna	AV	Partner	4/10/2007	Analysis of Global Holding Company alternatives	2.6	\$750	\$1,950	A3
Huysmans	Serge	SH	Partner	4/11/2007	Preparation of summary memorandum of discussion on Foreign Holding Company selection.	0.8	\$750	\$600	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	4/11/2007	Meeting w/ D. Kelley re: open issues.	1.3	\$680	\$884	A3
Mukhtar	Mark J.	MJM	Partner	4/16/2007	Call w/ D. Kelley, K. Asher and A. Voortman re: Phase II requirements.	0.8	\$680	\$544	A3
Voortman	Anna	AV	Partner	4/16/2007	Develop action steps for micro step plan for local country planning opportunities.	0.8	\$750	\$600	A3
Voortman	Anna	AV	Partner	4/16/2007	Update the attest partner on status of project and report on the local country planning opportunities that are viable.	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MJM	Partner	4/17/2007	Update summary slides and outline w/ Holdco alternatives.	2.0	\$680	\$1,360	A3
Mukhtar	Mark J.	MJM	Partner	4/23/2007	Prepare audit committee approval paper.	2.4	\$680	\$1,632	A3
Mukhtar	Mark J.	MJM	Partner	4/26/2007	Conference call w/ D. Kelley and K. Asher re: audit committee approval.	0.5	\$680	\$340	A3
A3 Project Subtotal:						105.7		\$68,679	
A3 Project Total:						164.2		\$104,376	
* Billed at 1/2 of hourly billing rate									
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	4/2/2007	Correspondence with J. Simpson and IAS regarding coding of invoices.	0.4	\$140	\$56	
Simpson	Jamie	JS	Senior Manager	4/2/2007	Discussion with K. Kenyon regarding coding for March invoice for bankruptcy court.	0.3	\$470	\$141	
Tosto	Cathy I.	CIT	Partner	4/2/2007	Compile March tax billing information for S. Gale	0.7	\$575	\$403	
Asher	Kevin F.	KFA	Partner	4/3/2007	Review of status of the updated conflicts check	1.3	\$770	\$1,001	
Ingles	Beatrice	BI	Client Serving Associate	4/4/2007	Participated in processing conflict requests	2.9	\$100	\$290	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with B. Ingles regarding Delphi Connections Check follow-up emails.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Simon regarding Revised Fee 12.31.07 Audit Engagement Letter.doc	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Correspondence with J. Sykes regarding Delphi - Oct 06 - Jan 07 invoices.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Preparation of follow-up emails regarding Delphi Connections Check per K. Asher.	1.8	\$140	\$252	
Aquino	Heather	HRA	Client Serving Associate	4/5/2007	Update non-respondent list in regards to Delphi Connections Check.	0.9	\$140	\$126	
Boehm	Michael J.	MJB	Manager	4/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$330	\$132	
Ingles	Beatrice	BI	Client Serving Associate	4/5/2007	Participated in processing conflict requests	2.6	\$100	\$260	
Sheckell	Steven F.	SFS	Partner	4/5/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior	4/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Begin formatting March invoice per Court requirements.	3.1	\$140	\$434	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Begin formatting March time and expense download for invoice preparation.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Preparation of March Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	4/6/2007	Update MASTER Employees and MASTER Code Combo for March invoice.	1.3	\$140	\$182	
Clarke	Hayley L.	HLC	Staff	4/6/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Krabill	Aaron J.	AJK	Senior Manager	4/6/2007	Accumulation of information related to preparation of the fee application.	0.9	\$470	\$423	
Marold	Erick W.	EWM	Senior	4/6/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Ranney	Amber C.	ACR	Senior	4/6/2007	Accumulation of information related to preparation of the fee application.	0.3	\$275	\$83	
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with individuals regarding March Time Descriptions.	1.1	\$140	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Correspondence with K. Keown regarding Delphi March Billing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/9/2007	Work on March invoice.	5.8	\$140	\$812	
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Correspondence with individuals regarding Delphi Time Inquiries.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/10/2007	Work on March invoice.	3.2	\$140	\$448	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with B. Hamblin and team regarding Delphi - Jan Fees 80% not yet paid.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with individuals regarding Delphi Expense Entries.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with J. Henning regarding Saginaw engagement letter.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Work on March expenses for invoice.	2.3	\$140	\$322	
Aquino	Heather	HRA	Client Serving Associate	4/11/2007	Correspondence with D. Kelley regarding Delphi Time & Expense Reporting Procedures.	0.2	\$140	\$28	
Keown	Karen M.	KMK	Senior Manager	4/11/2007	Assist H. Aquino in gathering info for Delphi March invoice.	1.1	\$600	\$660	
Martus	Tyler R.	TRM	Staff	4/11/2007	Assist K. Keown with March invoice revisions.	0.8	\$160	\$128	
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with B. Ingles regarding Non-Respondent Report and status of connections check.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with J. Henning, M. Hosbach and J. Simon regarding Packard LOU.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/12/2007	Correspondence with M. Boehm and A. Ranney regarding March time descriptions.	0.2	\$140	\$28	
Boehm	Michael J.	MJB	Manager	4/12/2007	Finalized descriptions for March invoice.	0.4	\$330	\$132	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/12/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	4/12/2007	Assist H. Aquino in gathering info for Delphi March invoice.	0.4	\$600	\$240	
Martus	Tyler R.	TRM	Staff	4/12/2007	Assist K. Keown with March invoice revisions.	0.3	\$160	\$48	
Miller	Nicholas S.	NSM	Manager	4/12/2007	Review of the March 2007 invoice.	1.8	\$330	\$594	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Correspondence with N. Miller regarding March invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/13/2007	Review and reconciliation of new March T&E for invoice purposes.	1.3	\$140	\$182	
Boehm	Michael J.	MJB	Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Clarke	Hayley L.	HLC	Staff	4/13/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Krabbill	Aaron J.	AJK	Senior Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.6	\$470	\$282	
Miller	Nicholas S.	NSM	Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.9	\$330	\$297	
Miller	Nicholas S.	NSM	Manager	4/13/2007	Review of the March 2007 invoice.	2.3	\$330	\$759	
Pacella	Shannon M.	SMP	Manager	4/13/2007	Accumulation of information related to preparation of the fee application.	0.5	\$330	\$165	
Stille	Mark Jacob	MJS	Senior	4/13/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with B. Hamblin regarding Delphi payment status.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with B. Ingles regarding E&Y Connections Check Survey - Delphi Corporation.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with N. Miller regarding monthly Invoice Summary.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with S. Huysmans regarding Delphi International Tax Expenses (New York)	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Correspondence with S. Shekell regarding E&Y Accounts coding for invoice purposes.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Reload January 2007 fee application to the LCC.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Revise March invoice for revised Time Descriptions received.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Revisions to the March invoice per N. Miller, etc.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/16/2007	Work on March expenses.	1.2	\$140	\$168	
Hosein	Sandra S.	SH	Client Serving Associate	4/16/2007	Participated in processing conflict requests	2.3	\$100	\$230	
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with D. Kelley regarding bankruptcy billing for international tax project.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Correspondence with K. Asher and B. Ingles regarding Connections Check Survey.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Updates to March invoice per M. Hatzfeld's revised descriptions received.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/17/2007	Updates to Saginaw Engagement Letter per J. Henning.	0.3	\$140	\$42	
Hosein	Sandra S.	SH	Client Serving Associate	4/17/2007	Participated in processing conflict requests	7.7	\$100	\$770	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Coordination of Delphi Billing Conference Call per D. Kelley.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with J. Simon regarding Delphi/Retained Professionals/February Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with M. Hatzfeld regarding Saginaw Carve Out engagement letter for court filing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with N. Miller regarding review of March 07 EXHIBIT E.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Correspondence with S. Huysmans regarding Delphi International Tax Expenses.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Finalization of March 07 EXHIBIT E for N. Miller's review.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to C. Tosto regarding Delphi March Tax Time.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to C. Tosto regarding Delphi March TSRS Time.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to M. Boehm regarding E&S March Time for review.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of email to M. Hatzfeld regarding March Time - AHG, Packard, Powertrain for review.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Preparation of schedule for M. Hatzfeld's review containing March 07 EXHIBIT D Catalyst, Furukawa and Saginaw.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/18/2007	Revisions to March invoice per H. Clarke.	0.9	\$140	\$126	
Hosein	Sandra S.	SH	Client Serving Associate	4/18/2007	Participated in processing conflict requests	6.2	\$100	\$620	
Miller	Nicholas S.	NSM	Manager	4/18/2007	Meeting with H. Aquino to discuss the process for reviewing expenses.	0.2	\$330	\$66	
Miller	Nicholas S.	NSM	Manager	4/18/2007	Review of the expenses to be included in the March 2007 invoice.	0.6	\$330	\$198	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Coordination of revised Saginaw Carve Out engagement letter for court filing per J. Henning.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Correspondence with A. Krabill, S. Sheckell and B. Hamblin regarding Delphi payment status.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Revisions to March invoice per S. Pacella.	0.9	\$140	\$126	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/19/2007	Update audit engagement letter per S. Sheckell for bankruptcy court filing.	0.9	\$140	\$126	
Asher	Kevin F.	KFA	Partner	4/19/2007	Completion of the updates conflict check for the bankruptcy court	1.6	\$770	\$1,232	
Hosein	Sandra S.	SH	Client Serving Associate	4/19/2007	Participated in processing conflict requests	8.3	\$100	\$830	
Miller	Nicholas S.	NSM	Manager	4/19/2007	Communication with team regarding the procedures for billing out-of-scope and advisory time.	0.8	\$330	\$264	
Tosto	Cathy I.	CIT	Partner	4/19/2007	Review March billing	0.3	\$575	\$173	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Begin preparing individual emails regarding feedback on bankruptcy T&E reporting.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Conference call with D. Kelley, S. Huysmans, M. Mukhtar and K. Keown regarding bankruptcy billing process.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Correspondence with N. Miller and B. Hamblin regarding 2007 advisory codes to capture OOS billing for bankruptcy billing.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/20/2007	Update audit engagement letter per S. Sheckell for bankruptcy court filing.	0.4	\$140	\$56	
Boehm	Michael J.	MJB	Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Clarke	Hayley L.	HLC	Staff	4/20/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Ericson	Molly	ME	Manager	4/20/2007	March invoice review.	0.3	\$550	\$165	
Hosein	Sandra S.	SH	Client Serving Associate	4/20/2007	Participated in processing conflict requests	7.5	\$100	\$750	
Keown	Karen M.	KMK	Senior Manager	4/20/2007	Conf call to discuss March billing for Delphi - hourly rates, timing and descriptions. Attending: D. Kelley, M. Mukhtar, and H. Aquino.	0.4	\$600	\$240	
Keown	Karen M.	KMK	Senior Manager	4/20/2007	Review and revise Delphi March invoice.	0.8	\$600	\$480	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$330	\$198	
Mukhtar	Mark J.	MJM	Partner	4/20/2007	Call w/ D. Kelley, H. Aquino, K. Keown, and S. Huysmans re: billing procedures and requirements.	1.1	\$680	\$748	
Pacella	Shannon M.	SMP	Manager	4/20/2007	Accumulation of information related to preparation of the fee application.	1.0	\$330	\$330	
Sheckell	Steven F.	SFS	Partner	4/20/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	4/20/2007	Engagement letter updates for submission to court	1.2	\$575	\$690	
Stille	Mark Jacob	MJS	Senior	4/20/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Correspondence with K. Keown regarding March 07 International Tax Time.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Follow-up correspondence with M. Hatzfeld regarding March Time - AHG, Packard, Powertrain; Catalyst, Furukawa and Saginaw for invoice purposes.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/23/2007	Revisions to March invoice.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with J. Hegelmann regarding March Time Inquiry - Tax for invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with M. Mukhtar and K. Keown regarding March 07 International Tax Time on invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with M. Ramirez and S. Huysmans regarding Delphi International Tax Expenses for March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Correspondence with S. Sheckell and N. Miller regarding March Invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/24/2007	Revisions to March invoice.	1.7	\$140	\$238	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	4/24/2007	Delphi March Billing Analysis - follow-up on hourly rates and descriptions of time.	0.5	\$600	\$300	
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with D. Kelley regarding revised tax billing rates effective 3/07.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with M. Ramirez and S. Huysmans regarding Delphi International Tax Expenses for March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with N. Miller regarding March invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Correspondence with S. Sheckell, D. Kelley and J. Simon regarding Delphi LOU's for Court filing.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/25/2007	Revisions to March invoice.	1.1	\$140	\$154	
Hegelmann	Julie Ann	JAH	Senior	4/26/2007	Accumulation of information for preparation of fee application	0.9	\$300	\$270	
Henning	Jeffrey M.	JMH	Partner	4/26/2007	Review of Delphi March billing detail	0.5	\$575	\$288	
Sheckell	Steven F.	SFS	Partner	4/26/2007	Review of monthly invoice for submission to court	3.2	\$575	\$1,840	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Correspondence with B. Hamblin regarding March invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Correspondence with J. Simpson regarding March Invoice.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Correspondence with M. Ramirez regarding Delphi International Tax Expenses for March invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Finalize March invoice for Court submission.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of billing summary for March invoice.	0.6	\$140	\$84	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of March invoice package for all interested parties.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of March invoice summary information for meeting with T. Timko.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	4/27/2007	Preparation of timekeeper summary for March invoice.	0.9	\$140	\$126	
Boehm	Michael J.	MJB	Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$220	\$88	
Ciungu	Roxana M.	RMC	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.6	\$140	\$84	
Clarke	Hayley L.	HLC	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	0.5	\$220	\$110	
Craig	Tashawna N.	TNC	Staff	4/27/2007	Accumulation of information for preparation of fee application	0.5	\$140	\$70	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.4	\$470	\$188	
Krabill	Aaron J.	AJK	Senior Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	4/27/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	4/27/2007	Accumulation of information related to preparation of the fee application.	0.7	\$330	\$231	
Miller	Nicholas S.	NSM	Manager	4/27/2007	Review of data included in the March invoice.	0.7	\$330	\$231	
Rothmund	Mario Valentin	MVR	Senior	4/27/2007	Accumulation of information related to preparation of the fee application.	0.9	\$250	\$225	
Sheckell	Steven F.	SFS	Partner	4/27/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	4/27/2007	Accumulation of information related to preparation of the fee application.	1.0	\$220	\$220	
Stille	Mark Jacob	MJS	Senior	4/27/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>141.5</u>		<u>\$30,690</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period April 28, 2007 through June 1, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Henning	Jeffrey M.	JMH	Partner	4/29/2007	Review of Packard quarterly review materials	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/29/2007	Packard - Travel time incurred for travel to Warren, OH from Troy, MI to work on the Packard engagement.	2.5			A1
Pacella	Shannon M.	SMP	Manager	4/29/2007	Review/update 2007 audit budget.	2.6			A1
Pikos	Matthew C.	MCP	Senior	4/29/2007	Travel time incurred from Troy, MI to Warren, OH to perform quarterly review procedures on the Packard Division of Delphi	3.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with J. Simpson regarding Delphi - GFIS code on account summary report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with Argentina regarding IT Scope for the Delphi Statutory Legal Entities.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Follow-up regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Coordination of arrangements for Asia meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Obtain and provide directions to Packard facility for J. Henning and M. Hatzfeld per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Reconciliation of J. Henning's calendar for qtrly dates.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Work on account summary report for pre-approvals to comply with qtrly independence procedures.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with N. Miller regarding Catalyst financials.	0.1			A1
Boehm	Michael J.	MJB	Manager	4/30/2007	Consolidated Quarterly Review - Status update call with A. Ranney and A. Krabill.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed DGL to Hyperion Reconciliation (in excess of division procedures for Corporate related purposes).	0.8			A1
Ciungu	Roxana M.	RMC	Staff	4/30/2007	Performed procedures related to Q1 NSJE for SAP	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/30/2007	AHG - Quarterly inquiry session with K. Stipp.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/30/2007	Attendance at Q1 Packard Quarterly Closing presentation. Attendees included T. Timko, J. Williams, C. Zerull, and J. Riedy.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Update C. Tosto regarding support and calculation for large discrete item	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - review FIN 48 documentation to tie out footnote amounts	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Correspondence with J. Erickson's regarding workpapers	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Review e-mails and attachments sent from J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Discuss Q1 questions with J. Erickson.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Packard - Review of accounting memo's re: French R&D matter	1.0			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Follow-up inquiries with K. Stipp and A. Renaud re: AHG qtr review	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Packard division quarterly review with Management	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review the Q1 independence checklist.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review of Austria additional fee request.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Correspondence with the Company on Austria additional fee request.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review of the Q1 summary review memo.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Meeting with C. Zerull and T. Cooney to discuss the slide deck for the Q1 presentation.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Review of the Q1 slide deck.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Review of audit memos for Sochaux restructuring charge, U.S. Salaried restructuring charge and Reimbursement of Ford Engineering Costs.	2.7			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Participation in the Q1 results presentation.	3.1			A1
Pacella	Shannon M.	SMP	Manager	4/30/2007	Provide feedback to B. Garvey in regards to his questions on performing walkthroughs.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/30/2007	Reviewing planning documentation prepared by team.	3.8			A1
Pikos	Matthew C.	MCP	Senior	4/30/2007	Performing quarterly review procedures at the Packard Division of Delphi.	4.9			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Reviewing the committee meeting minutes as part of our Q1 review procedures.	2.4			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Corporate Quarterly-Preparing the quarterly review memorandum.	2.9			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Detail review and making revisions to the Overall Analytical Review for the consolidated financial statements.	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of income statement & balance sheet.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of legal reserve.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of accounting memos.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of 15 key controls.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	4/30/2007	Powertrain - Performed the FA & Tooling rollforward review	4.1			A1
Saimoua	Omar Issam	OIS	Staff	4/30/2007	Powertrain - Traced and agreed the rollforwards to SAP reports	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Consolidated Quarterly Review-Updated the consolidated spreadsheets in Hyperion for the quarterly figures to distribute to the teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	5.8			A1
Sheckell	Steven F.	SFS	Partner	4/30/2007	Quarterly review procedures	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Documented cash flow workpapers	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Worked on M00141 Analytic	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Worked on the consolidation for the Q.	3.1			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Prepared copies of PBC Tax Provision binder	1.1			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Met w/ C. Tosto regarding projected ETR fluctuations.	1.2			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Reviewed PBC discrete items support.	1.2			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Tied workpapers to U.S. rate reconciliation	1.6			A1
Stille	Mark Jacob	MJS	Senior	4/30/2007	Discussion with S. Pacella regarding walkthrough templates and prior year walkthroughs.	1.3			A1
Stille	Mark Jacob	MJS	Senior	4/30/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	2.1			A1
Stille	Mark Jacob	MJS	Senior	4/30/2007	Updating of walkthrough templates for prior year walkthroughs to provide to Internal Audit as example.	2.3			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	Review email attachments from client.	0.4			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review and discuss apb 23 memo with D. Kelley and J. Hegelmann	0.6			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review apb 23 withholding tax computation for minority joint ventures	0.6			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review and discuss with C. Smith select country projected ETR computations and identify follow-up questions	1.3			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review client rate rec and supporting schedules	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of new Badge Requests.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Revisions to Asia Controller's Roundtable - E&Y Slides per T. Timko.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of follow-up concerning sign-offs of Internal Audit Reports per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Follow-up regarding Delphi Board Minutes and Corporate Governance Meeting Minutes and AC minutes per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of schedule showing Delphi Projected 2008 Fees per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Work on updates to Delphi Team Phone List and Other.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of Compensation Committee minutes with D. Alexander.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of 2007 TER May-June 2007 per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of 2007 FYE Cash Forecast per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Correspondence with B. Hamblin, K. Asher and S. Sheckell regarding 2007 FYE Cash Forecast and FY 08 projected.	1.3			A1
Asher	Kevin F.	KFA	Partner	5/1/2007	Quarterly review meeting with B. Dellinger	1.2			A1
Asher	Kevin F.	KFA	Partner	5/1/2007	Review of workpapers related to the 1st quarter	4.1			A1
Boehm	Michael J.	MJB	Manager	5/1/2007	DPSS Quarterly - Quarterly inquiry call with C. Anderson.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Reviewed testing templates for 2007 to follow the firm issued templates	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Performed procedures related to Q1 NSJE for SAP	2.7			A1
Fitzpatrick	Michael J.	MJF	Partner	5/1/2007	Meeting with S. Sheckell and A. Krabill to discuss comments on the current version of the 10-Q.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Meeting with J. Riedy to discuss 2007 audit results and 2007 focus items in preparation for J. Spencer meeting.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Meeting with J. Riedy and J. Spencer to discuss 2007 audit results and 2007 focus items.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Travel time from Troy, MI to Packard (Warren, OH) for Q1 review procedures.	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review J. Erickson's response to Singapore question on rate difference	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 -Discuss Singapore rate fluctuation with C. Tosto.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Discussion with C. Plummer re: Delphi Mexico team assisting us in understanding why rate is lower than expected	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Prepare e-mail to J. Erickson requesting information on Luxembourg valuation allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Discussion with C. Tosto regarding Lux Valuation Allowance	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review non-U.S. valuation allowances of certain countries with C. Tosto to understand changes for quarter	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Tie out and re-calculated China discrete item on rate rec	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Meet with B. Sparks and C. Smith to discuss Mexico and Singapore rate questions	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Tie contingency reserve workpapers out to FIN 48 workpapers (review for consistency and reasonableness).	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review contingency reserves and tie out workpapers accordingly.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Prepare e-mail to B. Sparks re: items to discuss at meeting on 5/2	0.2			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Packard - Correspondence and review of accounting memo's re: French R&D matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Thermal - Review of warranty and tooling qtrly review work.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Packard - Meeting with J. Riedy and J. Spencer re: 2006 debrief and 2007 preliminary planning.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Correspondence with B. Murray regarding upcoming European Planning meeting.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the SOPA listing for Q1 and our SAD for attachment to the letter of representation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the latest version of the 10-Q and disclosure checklist.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Meeting with S. Sheckell and M. Fitzpatrick to discuss comments on the current version of the 10-Q.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the consolidated Q1 analytical reviews	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Preparation for meeting with M. Messina on European Statutory matters.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the FAS 5 Summary for Q1.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the key metrics for Q1.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the income statement and balance sheet analytics for Q1.	3.1			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Provide feedback to B. Garvey in regards to his questions on performing walkthroughs.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Document performance expectations for M. Stille for 2007 audit engagement.	1.9			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Time spent on planning or reviewing planning documentation prepared by team.	3.4			A1
Pikos	Matthew C.	MCP	Senior	5/1/2007	Performing quarterly review procedures on the trade accounts payable reconciliation at the Packard Division (due to the risk at this division).	1.1			A1
Pikos	Matthew C.	MCP	Senior	5/1/2007	Performing quarterly review procedures at the Packard Division of Delphi.	6.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Creating the Q1 Summary of Audit Differences.	0.8			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Completing required checklists for the Q1 Review.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Reviewing the committee meeting minutes as part of our Q1 review procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Reviewing the Company's 10-Q draft financial statements.	2.6			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Making revisions to the Quarterly Review Memorandum for Q1.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	Meeting with A. Renaud and L. Maynarich to review remaining open items and to discuss the inventory API planning activity of the AHG plant.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	5/1/2007	Powertrain - Organized the quarterly workpapers and created the appropriate files	3.6			A1
Saimoua	Omar Issam	OIS	Staff	5/1/2007	Powertrain - Performed the Income statement review of the analytics	4.4			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Updated the 8k binder for 8k's filed during the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Updated the committee minutes binders for new minutes received from the client.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Performed tie out procedures on Management's discussion and analysis of the 10Q.	3.8			A1
Sheckell	Steven F.	SFS	Partner	5/1/2007	Review updated staffing	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/1/2007	Quarterly review procedures	5.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Worked on M00141 Analytic	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Discussed analytic support with J. Lamb	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Discussed analytic explanation with A. Ranney	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Met with and discussed cash flow support with B. Smith.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Met with A. Krabill and E. Marold to discuss debtor capex cash flow disclosure	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Documented new draft on cash flow including new items and transferring tickmarks	3.3			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Removed duplicate PBC workpapers.	0.7			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Met w/R. Sparks regarding rate fluctuation issues (Mexico & Singapore).	0.8			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Purged workpaper files of duplicate PBC papers	0.9			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Reviewed PBC documentation supporting rate reconciliation.	1.2			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Review calculation of world wide ETR.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Tied workpapers for rate reconciliation.	2.1			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Worked on Draft of SRM based on Q1 2006 memo.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of Internal Audit test scripts for Unix & Windows.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of prior year SAS70 for EDS Plano work done on O/S privileged access.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review China analysis of rate change to deferreds	0.3			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review email from J. Erickson regarding Singapore.	0.1			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discussion with J. Hegelmann regarding email from J. Erickson related to Singapore.	0.2			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review impact of Mexico to total quarter tax expense	0.4			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discuss status of Q1 information with J. Hegelmann	0.6			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review 2006 and 2007 data related to Luxembourg related to valuation allowance	0.7			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discuss valuation allowances and 3 year cumulative loss position with J. Hegelmann and A. Krabill	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review net operating loss schedule and compare to valuation allowance memo and listing from prior year	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with G. Curry regarding Loaner Laptop for AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with M. Saiz and A. Krabill regarding AC conf. call.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with B. Hamblin regarding Delphi Account Summary report for qtrly independence procedures.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with Turkey regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with L. Schwandt and T. Bishop regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with C. Tosto and A. Krabill regarding Delphi International Engagement Codes - Qtrly Independence Procedures.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with A. Ranney regarding status of qtrly independence procedures.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with S. Sheckell, J. Hasse, India and China regarding Delphi Asia Meeting arrangements.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Updates to family tree based on changes to Delphi hierarchy chart.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Compare Delphi 1st quarter hierarchy chart with year-end chart to document changes.	1.4			A1
Asher	Kevin F.	KFA	Partner	5/2/2007	Quarterly review meeting with R. O'Neal	1.8			A1
Asher	Kevin F.	KFA	Partner	5/2/2007	Review of workpapers related to the 1st quarter	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/2/2007	Updated staffing template and provided staffing requests to A. Ventimiglia and C. Failer.	1.3			A1
Cash	Kevin L.	KLC	Partner	5/2/2007	Controls optimization discussion with the Delphi audit team	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Prepare status email to M. Stille with the outstanding items for GM	0.7			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Performed procedures related to Q1 NSJE for SAP	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.9			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Tested program change for Dacor application	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Packard - SAS 100 inquiries with C. Zerull - discussion of forecasted restructuring activities and provision of summary of 2006 audit observations.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Travel time to Troy, MI from Packard (Warren, OH) for Q1 review procedures.	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Discuss tax expense variance explanation with A Ranney.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review response from client on Luxembourg valuation allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Prepare open items and follow-up list that need completion on quarterly review	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review documents received from C. Plummer supporting Mexico rate inquiries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Review and discuss response and workpaper support received from client to Mexico rate inquiries with C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	1st Q status discussion with C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Document conclusions from meeting with D. Kelley and B. Sparks.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review rate recs for Q4 2006 and Q1 2007 to prepare variance analysis for change in tax expense	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review contingency reserve workpapers for FAS 5 items to finish tie-out, workpaper reference and sign-off's	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Work on calculating and drafting effective rate rec table in tax summary memo	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Draft paragraphs and table in tax summary memorandum for contingency reserve activity	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Call with D. Gaveau (E&Y France) to compare items in France FIN 48 report to items recorded by Delphi U.S.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/2/2007	Packard quarterly review	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Conference Call with L. Haydes to discuss Poland statutory issues	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Review of the 10-Q.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Gathering of information from international locations on the status of the statutory work for the upcoming meeting with M. Messina.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Review of Q1 review workpapers.	0.6			A1
Marold	Erick W.	EWM	Senior	5/2/2007	Corporate Quarterly - Performed quarterly review procedures related to the payroll accruals.	1.7			A1
Marold	Erick W.	EWM	Senior	5/2/2007	E & S Quarterly - Documented quarterly review inquiries.	2.1			A1
Marold	Erick W.	EWM	Senior	5/2/2007	E & S Quarterly - Finalized documentation of income statement analytics.	2.1			A1
Marold	Erick W.	EWM	Senior	5/2/2007	E & S Quarterly - Documented FAS 5 review.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of audit memos for Sochaux restructuring charge, U.S. Salaried restructuring charge and Reimbursement of Ford Engineering Costs.	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the key reserves for Q1.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the income statement and balance sheet analytics for Q1.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the Q1 tooling and inventory rollforwards.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Travel time incurred roundtrip for travel from Warren, OH to Troy, MI to work on the Packard engagement.	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	5/2/2007	Performing quarterly review procedures on the trade accounts payable reconciliation at the Packard Division (due to the risk at this division).	1.2			A1
Pikos	Matthew C.	MCP	Senior	5/2/2007	Travel time from Warren, OH to Troy, MI after performing quarterly review procedures on the Packard Division of Delphi	3.0			A1
Pikos	Matthew C.	MCP	Senior	5/2/2007	Performing quarterly review procedures at the Packard Division of Delphi.	6.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Consolidated Quarterly Review-Completing the Independence Checklist for the Q1 Review.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Review-Detail reviewing and making revisions to the Overall Analytical Review for the consolidated financial statements.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Performing required procedures to complete the 1st quarter review.	6.2			A1
Rothmund	Mario Valentin	MVR	Senior	5/2/2007	Updated reports in the workpapers with the latest update.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	5/2/2007	Powertrain - Met with M. Kloss to discuss the 2007 API's	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Updated the committee minutes binders for new minutes received from the client.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Performed tie out procedures on DGL vs. Hyperion reports.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	4.9			A1
Sheckell	Steven F.	SFS	Partner	5/2/2007	Review updated staffing	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/2/2007	Coordination of international meetings in Asia	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2007	Quarterly review procedures	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Met with and discussed cash flow support with B. Smith.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Answered questions regarding consolidation and financial statement tie out	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Documented cash flow workpapers	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Worked on the consolidation for the Q.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Accumulated and documented confirmation info from divisions and documented consolidation procedures.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Worked on M00141 Analytic	2.9			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Met w/ C. Tosto regarding Projected ETR calculation.	0.3			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Added notes to Schedule ETRs for foreign entities to explain rate fluctuations.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Made SRM revisions based on C. Tosto's review.	0.9			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Created files for Q1 workpapers.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Worked on draft of SRM based on year-end memo in file.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Updated workpaper index and verified sign-offs.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Worked on roadmap for SRM table.	1.4			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Rate Reconciliation - pulled out FIN 18 countries to test accuracy of rate calculation.	1.6			A1
Stille	Mark Jacob	MJS	Senior	5/2/2007	Review of performance expectations for Delphi.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/2/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	0.9			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Pre-approvals - review list from H. Aquino and cross reference to requests from foreign teams	0.3			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review and discuss Lux valuation allowance explanation with J. Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review and sign off on rate reconciliation and misc other Q1 workpapers	0.6			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review and revise tax summary review memorandum	0.9			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review non income tax contingency memos and support	1.1			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review and discuss FIN 18 calculation	1.4			A1
Tosto	Cathy I.	CIT	Partner	5/2/2007	Review rate reconciliation and supporting schedules	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Correspondence with P. Kelly and A. Krabill regarding Shared Service Fee Question.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Correspondence with S. Sheckell regarding 2007 Annual Audit Engagement Fee Discussion.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Correspondence with E. Marold and M. Altberg regarding Certificate of Insurance - Delphi Corporation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Correspondence with N. Miller regarding status of qtrly independence procedures.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Correspondence with A. Luzuriaga, Adrian regarding Asia slides.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Preparation of emails regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Preparation of 2007 Advisory Code Hours by Activity Code per N. Miller.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Work on Asia-Pacific Mtg Slide Deck per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Preparation of 2006 IT Remediation Fees/Hours per S. Pacella.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Preparation of Total Audit Hours by Division through April 27th per N. Miller.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Cash	Kevin L.	KLC	Partner	5/3/2007	Meeting with J. Piazza, M. Harris, B. Garvey, Manish, and S. Pacella re budget estimates for 2007 and planning update-scoping for 404 and coordination of efforts.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Walkthrough meeting with IT and Delphi internal audit department (Hyperion, DGL, eTBR)	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Meeting with S. Pacella and E. Marold to go over NSJE for code 1810 and 2810	1.6			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Performed procedures related to Q1 NSJE for SAP	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	AHG - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	Saginaw - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	Powertrain - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Discuss with C. Smith items that need to be completed	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Prepare e-mail to C. Tosto, D. Kelley, A. Krabill and C. Smith re: status of Q1 and items needed to complete quarterly review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Draft "watch list", items to investigate further in Q2	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Edit tax summary memo for adjustment to FIN 48/FAS 5 table	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/3/2007	Powertrain - Review accounting memo re: PGM pricing.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/3/2007	Powertrain - Conf. call with EY Paris re: French R&D credit	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Review of the 10-Q.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Gathering of information from international locations on the status of the statutory work for the upcoming meeting with M. Messina	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Preparation of slides for meeting with M. Messina to discuss the status European statutory work.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Meeting with A. Brazier to discuss Q1 accounting memo status.	1.4			A1
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Reviewed the Q1 consolidating journal entries.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Detail reviewed the Q1 consolidated cash flow statement.	3.1			A1
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Obtained cash flow information related to the repayments and borrowings on Delphi's debt instruments.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Preparation for meeting with K. Cash to discuss the current year controls optimization related to the 2007 controls testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Review of March and April actual hours to budgeted hours.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Review of 2007 entity level control documentation obtained from M. Fawcett.	1.7			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Meeting with R. Ciungu and E. Marold to discuss NSJE procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Preparing meeting materials for SOX IT update meeting with J. Piazza.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Meeting with J. Piazza, M. Harris and B. Garvey to discuss SOX IT scope and planning.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Reviewing planning documentation prepared by team.	2.0			A1
Ranney	Amber C.	ACR	Senior	5/3/2007	Performing required procedures to complete the 1st quarter review.	8.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/3/2007	AHG - Walked M. Hatzfeld through workpapers and cleared review notes accordingly.	2.9			A1
Saimoua	Omar Issam	OIS	Staff	5/3/2007	Powertrain - Cleared review points relating to the quarterly procedures	5.9			A1
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Performed tie out procedures on DGL vs. Hyperion reports.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	4.2			A1
Sheckell	Steven F.	SFS	Partner	5/3/2007	Quarterly review procedures	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Answered questions regarding consolidation and f.s. tie out	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Met with A. Krabill and E. Marold to discuss debtor capex cash flow disclosure	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Cleared cash flow review notes.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Prepared consolidation memo.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Documented cash flow workpapers	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Documented SAP to Hyperion Recon for consolidation	2.3			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Made SRM revisions based on C. Tosto's review.	0.4			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Removed duplicate PBC workpapers.	0.6			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Added Lux V.A. memo section to SRM using PBC V.A. memo.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Met w/ J. Erickson and J. Hegelmann regarding Lux V.A.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Organized file for Q1 and files pulled for year-end and Q3.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Continued workpaper index and reviewed workpapers for approval.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Populated review program checklist workpaper.	1.9			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Documentation requests from M. Whiteman related to Hyperion and DGL walkthroughs.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of prior year walkthroughs for Hyperion & DGL.	0.9			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Kick-off meeting with M. Whiteman and members of Delphi Internal audit for Hyperion/DGL/eTBR applications.	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of 2006 GM workpapers from Internal Audit (performed by HMC).	1.4			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Coordination of copies of pre-bankruptcy invoice per the Company's request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with M. Sakowski regarding Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with team regarding Updated: Qtrly. Div. Mtgs.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with N. Miller regarding status of qtrly independence procedures.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Preparation of 2006 vs. 2007 audit hours comparison as of April month end per K. Asher.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Work on European Status Update presentation per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Work on itinerary package for Asia trip for S. Sheckell and K. Asher.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	5/4/2007	Review of 1st quarter workpapers	3.1			A1
Cash	Kevin L.	KLC	Partner	5/4/2007	Controls optimization discussion with the Delphi audit team	1.3			A1
Ciungu	Roxana M.	RMC	Staff	5/4/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/4/2007	Performed procedures related to Q1 NSJE for SAP	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Packard - Review of final analyticals, key accounting memos and U251 inquiries checklist.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Powertrain - Discussions with J. Brooks related to 2006 audit observations, and sharing of divisional best-practices.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Call with J. Erickson re: final workpapers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Review e-mail response from J. Erickson re: Luxemburg valuation allowance	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Send draft of tax summary memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Assist E&Y audit staff in review of FIN 48 footnote re: confirm interest and penalties among and explain the difference between FIN 48 and FAS 5	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Work with E. Marold to tie out journal entry recording tax reserves	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Edit effective rate table on tax summary memo	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Meet with J. Erickson to finalize workpapers	1.2			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Powertrain - Final Review of 1st quarter workpapers	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Saginaw - Final review of quarterly review workpapers	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Packard quarterly review	0.5			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Final review of AHG quarterly review workpapers	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with M. Messina to discuss the status of the European statutory audit work.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with A. Brazier to discuss Q1 accounting memo status	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Review of Q1 review workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with J. Williams, J. Montgomery, M. Loeb, and J. Papelian to discuss updates to the Q1 legal update.	0.4			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated KECF workpapers based on review notes.	0.3			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated consolidated analytics related to debt refinancing.	0.7			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated GAMx worksteps to reflect Q1 review progress to date.	0.7			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Detail reviewed the debtors cash flow statement.	0.8			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Met with K. Cash to discuss control optimization.	0.9			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Discussion with K. Asher and A. Krabill regarding the Q1 debtors cash flow statement presentation related to PP&E investment activity.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/4/2007	Obtained support for the Form 10-Q footnotes related to supplemental compensation and debt.	1.7			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Verified that the DASE allied notes payables and common stock match the offsetting entities balances.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/4/2007	Planning for the 2007 audit engagement.	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/4/2007	Completion of various planning items for the 2007 audit.	4.1			A1
Pacella	Shannon M.	SMP	Manager	5/4/2007	Meeting with K. Cash, N. Miller and E. Marold to discuss controls optimization for the revenue process.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/4/2007	Providing comments to the Company regarding revisions to the draft 10-Q.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/4/2007	Performing required procedures to complete the 1st quarter review.	5.6			A1
Rothmund	Mario Valentin	MVR	Senior	5/4/2007	Performed quarterly detail review of Powertrain balance sheet analytics & income statement	3.1			A1
Saimoua	Omar Issam	OIS	Staff	5/4/2007	Powertrain - Cleared review notes relating to the Quarterly procedures	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed tie out procedures on DGL vs. Hyperion reports.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed interim audit procedures on debt workpapers.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	2.9			A1
Sheckell	Steven F.	SFS	Partner	5/4/2007	Coordination of international meetings in Asia	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/4/2007	Quarterly review procedures	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Answered questions regarding consolidation and financial statement. tie out	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Worked on the consolidation for the Q.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Documented cash flow workpapers	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Worked on GAMx file	3.3			A1
Stille	Mark Jacob	MJS	Senior	5/4/2007	Follow-up with Internal Audit regarding walkthrough meetings for Hyperion/DGL/eTBR.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/4/2007	Review of 2006 GM workpapers from Internal Audit (performed by HMC).	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/4/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/4/2007	Review valuation allowance memos	0.4			A1
Asher	Kevin F.	KFA	Partner	5/7/2007	Audit committee meeting regarding Q1	2.5			A1
Asher	Kevin F.	KFA	Partner	5/7/2007	Quarterly review procedures and sign-offs	2.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Corporate Quarterly - Review of Corporate analytic procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Completed Q1 Disclosure checklist.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Consolidated Quarterly Review - Review of minority interest workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Met with A. Kulikowski regarding Disclosure checklist for Q1.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	DPSS Quarterly - Completed quarterly review checklist for the DPSS division.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of consolidation workpapers for Q1.	1.2			A1
Coran	Thomas W.	TWC	Senior	5/7/2007	Review Internal Audit's UNIX workplan to ensure all critical steps are being reviewed appropriately.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Call with D. Kelley re: timing of final sign-off on workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Discussion with J. Erickson regarding final workpapers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Provide tax summary memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Send edited tax summary memo to D. Kelley and C. Tosto for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Review workpapers and identify those workpapers that need partner sign-off	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Review and edit workpaper index	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Edit Luxembourg valuation allowance paragraph in the tax summary memo	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/7/2007	Correspondence with international teams regarding various statutory accounting issues.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/7/2007	Wrap-up of E&S division quarterly workpapers.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/7/2007	Preparation of ethics line workpapers for the Q1 review.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/7/2007	Review of corporate Q1 workpapers.	3.4			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Reviewed the 2007 Audit Planning template with K. Asher, S. Sheckell and A. Krabill to identify slides that should be included within our presentation to Delphi's AC.	0.3			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Finalized documentation of Q1 debt covenants.	1.6			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Updated GAMx with paper profiles for procedures performed and signed off on assigned worksteps.	1.9			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Documented our review procedures related to the consolidated FAS 5 reports.	2.1			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Tested the consolidated FAS 5 report to the reports provided to the divisions for their quarterly review.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Completion of planning activities for the 2007 audit.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Preparation of out of scope billing budget for corporate accounting.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Time spent reviewing the footnote disclosures for Q1.	3.1			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	Attend walkthrough meeting with B. Garvey, M. Harris and HP to discuss controls related to the Corp. datacenter applications.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	2007 Planning activities.	2.1			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	Reviewed audit guidance work programs to be used by management during testing and provided feedback.	2.8			A1
Pedersen	Erik	EP	Senior	5/7/2007	Opening meeting for Corporate Data Center	1.1			A1
Pedersen	Erik	EP	Senior	5/7/2007	Reviewing data center walkthrough documentation from 2006	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/7/2007	Associating quarterly review workpapers in the GAMx file, and obtaining sign-offs by team members.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/7/2007	Completing the report package for the Q1 review.	6.4			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Corporate Quarterly-Created Accounting memos binder for 2007, adding memos from corporate and locating all memos not included.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Performed interim audit procedures on the 10Q binder footnotes.	3.6			A1
Sheckell	Steven F.	SFS	Partner	5/7/2007	Quarterly audit committee meeting	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/7/2007	Review quarter workpapers	5.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/7/2007	Ensured worksteps were complete and sequential in GAMx	7.9			A1
Smith	Carolyn E.	CES	Staff	5/7/2007	Rework - Input workpaper references and sign-offs on new workplan provided by A. Krabill.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/7/2007	Review and respond to email on French credit	0.2			A1
Boehm	Michael J.	MJB	Manager	5/8/2007	E&S Audit - Discussed API process changes with K. Comer.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2007	Discussed team-directed planning event with A. Ranney.	0.6			A1
Cash	Kevin L.	KLC	Partner	5/8/2007	Review of planning documents for 2007 audit	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Preparation of E-room for use on the engagement.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Wrap-up of E&S division quarterly workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Correspondence with international teams regarding various statutory accounting issues.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Review of corporate Q1 workpapers.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Wrap-up of quarterly review workpapers.	2.4			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared the deliverables and audit methodology slides for the AC planning presentation.	1.1			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared the overview of AS5 slide for the AC planning meeting.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared a summary of our approach related to entity level controls for the AC planning meeting.	1.4			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Reviewed the 2007 Audit Planning template with K. Asher, S. Sheckell and A. Krabill to identify slides that should be included within our presentation to Delphi's AC.	1.8			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared a scope summary by timely audit locations, statutory audit locations, and those locations that are subject to an analytical review.	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Attend walkthrough meeting with K. Phelps to discuss eTBR ITGC processes and controls.	1.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Meeting with M. Zaveri and M. Harris to discuss SOX scoping and reliance on IT dependent manual and application controls.	1.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	2007 Planning activities.	3.4			A1
Pedersen	Erik	EP	Senior	5/8/2007	eTBR walkthrough discussion with R. Ligenza	1.2			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing Hyperion walkthrough documentation from 2006	1.2			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing DGL walkthrough documentation from 2006	1.3			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing eTBR walkthrough documentation from 2006	1.4			A1
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed tie-out procedures on the SAP-DGL comparison spreadsheet.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed interim audit procedures on the 10Q binder footnotes.	2.4			A1
Sheckell	Steven F.	SFS	Partner	5/8/2007	Attend Asia controller meetings	7.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2007	Ensured worksteps are complete and sequential in GAMx	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Correspondence with S. Bornet and A. Krabill regarding E&Y Delphi contact information.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Coordination of new IA reports received; logged in accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Miscellaneous activities such as providing assistance to engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Meeting with J. Hasse and T. Bishop regarding roles, upcoming event planning, etc.	0.6			A1
Boehm	Michael J.	MBJ	Manager	5/9/2007	Correspondence with C. Failer regarding engagement staffing.	0.8			A1
Boehm	Michael J.	MBJ	Manager	5/9/2007	Preparation of staffing summary schedules for TDPE.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2007	Review for S. Pacella re: TSRS support to Delphi Engagement	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Review of corporate Q1 workpapers.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Review of audit committee planning meeting materials.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Preparation of E-room for use on the engagement.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Wrap-up of quarterly review workpapers.	2.2			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Met with K. St.Romain to discuss status of the division framework and tracking of our previously provided comments.	1.2			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a summary of our 2007 global E&Y audit team.	1.3			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Met with A. Krabill, D. Kolano and T. McClellan to discuss the 2007 plan for testing nonstandard journal entries.	1.3			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a slide for the AC planning meeting summarizing the critical policies, estimates, and 2007 areas of emphasis.	2.1			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a slide to present our communications/timetable for 2007.	2.1			A1
Pacella	Shannon M.	SMP	Manager	5/9/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/9/2007	Attend walkthrough meeting with M. Whiteman to discuss DGL and Hyperion ITGC processes.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/9/2007	2007 Planning activities.	3.6			A1
Pedersen	Erik	EP	Senior	5/9/2007	Hyperion walkthrough discussion with M. Whiteman	1.1			A1
Pedersen	Erik	EP	Senior	5/9/2007	DGL walkthrough discussion with M.. Whiteman	1.2			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Discussing items to complete in preparation of the 2007 Team Planning Event with M. Boehm.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Preparing documents for the 2007 team planning event.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Detail reviewing the conversion of the Corporate audit program from AWS to GAMx and making revisions accordingly..	5.3			A1
Rothmund	Mario Valentin	MVR	Senior	5/9/2007	Powertrain - Met with M. Kloss to walk through the inventory API schedule	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Performed interim audit procedures on the 10Q binder footnotes.	2.8			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Updated GAMx for Delphi divisional worksteps not included in the audit program.	3.9			A1
Sheckell	Steven F.	SFS	Partner	5/9/2007	Attend Asia controller meetings	8.0			A1
Stille	Mark Jacob	MJS	Senior	5/9/2007	Time spent running Hyperion extract files through HEAT tool.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence regarding coordination of meeting at E&S per J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with S. Bornet and A. Krabill regarding E&Y Delphi contact information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with C. Tosto regarding Australia pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Calendar updates for partners per revised meeting notices from J. Hasse.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Set up E&Y Online for L. Fisher per C. Tosto.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	5/10/2007	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Boehm	Michael J.	MJB	Manager	5/10/2007	Correspondence with C. Failer regarding engagement staffing.	0.5			A1
Boehm	Michael J.	MJB	Manager	5/10/2007	Corporate Quarterly - Review of Corporate analytic procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/10/2007	Discussed TDPE with A. Ranney, E. Marold and A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/10/2007	Preparation of staffing summary schedules for TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Discussion of GAMx implementation with A. Ranney.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Meeting with A. Brazier to discuss various corporate technical accounting matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Meeting with T. McClellan, D. Kolano and E. Marold to discuss the journal entry review testing approach for 2007.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Review of audit committee planning meeting materials.	2.1			A1
Marold	Erick W.	EWM	Senior	5/10/2007	Provided internal audit with detail regarding our 2006 fraud testing procedures as they related to journal entries.	1.6			A1
Marold	Erick W.	EWM	Senior	5/10/2007	Performed an analysis of other engagement teams to summarize SAS 99 testing procedures.	1.9			A1
Pacella	Shannon M.	SMP	Manager	5/10/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/10/2007	Meeting with D. Steis and EDS to discuss change management process for DGL.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/10/2007	Detail reviewing the conversion of the Corporate audit program from AWS to GAMx and making revisions.	8.3			A1
Schwandt	Lisa N.	LNS	Staff	5/10/2007	Sorted and reformatted the Legal claims spreadsheet by country.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/10/2007	Updated GAMx for Delphi divisional worksteps not included in the audit program.	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/10/2007	Attend Asia controller meetings	8.0			A1
Tosto	Cathy I.	CIT	Partner	5/10/2007	Review Australia pre-approval template and draft engagement letter.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Calendar updates for partners per revised meeting notices from J. Hasse.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence with A. Krabill regarding E&Y Asia May 07 Europe Visit Itinerary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence with A. Ranney regarding May 18 TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Coordination of Corporate TDPE per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Coordination of new IA reports received; logged in accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/11/2007	E&S Audit - Weekly audit status update call with R. Hofmann.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Review of audit committee planning meeting materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Call with M. Messina to discuss France statutory issues.	0.8			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Met with K. St.Romain to discuss status of the division framework and tracking of our previously provided comments.	0.6			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Finalized documentation of Q1 debt covenants.	0.7			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Met with A. Krabill and A. Ranney to discuss expectations regarding international implementation of GAMx.	1.1			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Updated cash flow workpapers based on revised Form 10-Q.	1.3			A1
Pacella	Shannon M.	SMP	Manager	5/11/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/11/2007	Conference call with D. Wodjila, M. Harris and M. Zaveri to discuss EY feedback/questions on management 2007 testing process.	1.1			A1
Pedersen	Erik	EP	Senior	5/11/2007	HP user provisioning conference call with S. Stanford (HP) and D. Steis.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/11/2007	Discussing strategy for setting up the 2007 GAMx audit files for Corporate, Division & International with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/11/2007	Preparing GAMx Corporate audit file for 2007.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/11/2007	Prepared & discussed the AHG plant business plan updates (new closure times & wind down times) with A. Renaud.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	5/11/2007	Powertrain - Conference call with J. Arends to discuss the IS analytic	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Corporate Quarterly-Updated GAMx for Delphi divisional worksteps not included in the audit program.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Sorted and reformatted the Legal claims spreadsheet by country.	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/11/2007	Attend Asia controller meetings	8.0			A1
Asher	Kevin F.	KFA	Partner	5/12/2007	Asian audit planning meetings attendance	4.0			A1
Sheckell	Steven F.	SFS	Partner	5/12/2007	Attend Asia planning meetings.	6.0			A1
Asher	Kevin F.	KFA	Partner	5/14/2007	Asian audit planning meetings attendance	8.1			A1
Boehm	Michael J.	MJB	Manager	5/14/2007	Correspondence with M. Kearns regarding staffing conflicts of M. Kearns and M. Rothmund.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/14/2007	DPSS Audit - Provided SOP 97-2 to R. Nedadur	0.4			A1
Boehm	Michael J.	MJB	Manager	5/14/2007	Preparation of materials for team directed planning event.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	0.9			A1
Horner	Kevin John	KJH	Staff	5/14/2007	Meeting with M. Boehm to go over controls optimization presentation.	0.4			A1
Horner	Kevin John	KJH	Staff	5/14/2007	Worked on Delphi annual physical inventory scoping schedule and sent request to seniors for information needed to schedule observations.	1.1			A1
Kearns	Matthew R.	MRK	Senior	5/14/2007	AHG - Reviewing staffing conflicts.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Review of materials for the team directed planning event.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Conference call with M. Massimiliano, M. Stoessel and O. Desprez to discuss France statutory audit matters and status.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Review and edits to the 2007 audit committee planning book.	2.0			A1
Marold	Erick W.	EWM	Senior	5/14/2007	Input changes to planning presentation and faxed to China for Partner review.	2.0			A1
Miller	Nicholas S.	NSM	Manager	5/14/2007	Review of actual time charged to budget through April.	2.0			A1
Pacella	Shannon M.	SMP	Manager	5/14/2007	Meeting with B. Garvey, M. Harris, M. Zaveri and PwC to discuss management's testing process for 2007	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/14/2007	Assisted in gathering information for the corporate scoping process, related to the annual physical inventory observations. Information was gathered for the following three divisions: Thermal, Powertrain and AHG division.	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/14/2007	Attend Asia planning meetings.	8.0			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of DGL Endeavor approver groups.	0.2			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of open items and follow-up with M. Harris regarding documentation related to GM walkthroughs.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	1.4			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Meeting with S. Pacella, Delphi Internal Audit, & PwC to discuss test templates.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2007	Correspondence with B. Hamblin regarding FY08 Revenue Plan.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2007	Work on Delphi May AC presentation per A. Krabill.	1.1			A1
Asher	Kevin F.	KFA	Partner	5/15/2007	Asian audit planning meetings attendance	8.2			A1
Boehm	Michael J.	MJB	Manager	5/15/2007	Corporate TARS - Correspondence with A. Pavlov regarding Equity policy.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/15/2007	Prepared correspondence to A. Ranney, E. Marold, N. Miller, A. Krabill and M. Hatzfeld regarding team fraud discussion.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/15/2007	Met with E. Marold, N. Miller and M. Hatzfeld to discuss team directed planning event scheduled for 5/18.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Packard - Review of physical inventory observation strategy in preparation for team directed planning meeting.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Development of summary analysis relative to key metrics of AHG sites, disposition timing, disposition plan and key audit considerations.	2.1			A1
Horner	Kevin John	KJH	Staff	5/15/2007	Worked on controls optimization comparison for the inventory and revenue cycles.	2.1			A1
Kearns	Matthew R.	MRK	Senior	5/15/2007	Powertrain -Reviewing interim and year-end staffing and reconciling it to budget	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/15/2007	Review and edits to the 2007 audit committee planning book.	1.2			A1
Marold	Erick W.	EWM	Senior	5/15/2007	Prepared a summary to document our proposed journal entry testing for 2007.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/15/2007	Review of actual time charged to budget through April.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/15/2007	Preparation for the Team Directed Planning Event.	3.8			A1
Pacella	Shannon M.	SMP	Manager	5/15/2007	Provide feedback to Internal Audit on questions re: walkthrough execution.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2007	Review Management's IT testing process documentation/templates and provide feedback.	4.1			A1
Sheckell	Steven F.	SFS	Partner	5/15/2007	Attend Asia planning meetings.	8.0			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Discussion with D. Steis to validate information obtained from HP related to backups for Corp Data Center Walkthrough.	0.3			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.4			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/15/2007	Review of documentation obtained from J. Pascua for GM walkthroughs.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Update IT budget template for budget to actuals.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	4.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed intern staffing with S. Sheckell and M. Hatzfeld.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Prepared correspondence to C. Failer regarding intern staffing changes.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	DPSS Audit - Discussed API timing and process with R. Nedadur.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed test of control strategy with A. Krabill, N. Miller and E. Marold.	0.9			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed TDPE agenda and participant materials with A. Ranney, N. Miller, E. Marold and A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Completion of corporate planning documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Reconciled staffing requests from divisions to ARMS.	1.9			A1
Cash	Kevin L.	KLC	Partner	5/16/2007	Review and discussion with S. Pacella re IA Testing templates and testing plans for 2007	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/16/2007	Q1 - Discussion with D. Kelley changes to FIN 48 audit process memo	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/16/2007	Review of 5-22 AC materials	1.4			A1
Horner	Kevin John	KJH	Staff	5/16/2007	Updated physical inventory observation scoping schedule to make changes requested by N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	5/16/2007	Worked on finalized control framework and reviewed responses from SOX team.	1.4			A1
Huffman	Derek T.	DTH	Senior	5/16/2007	Review of internal audit SAP workplan	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Meeting with S. Sheckell, K. Asher and E. Marold to discuss comments on the audit committee planning materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Conference call with M. Massimiliano, D. Maslanek and N. Miller to discuss fixed asset currency matters with the implementation of SAP.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Review of materials for the team directed planning event.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Review and edits to the 2007 audit committee planning book.	2.9			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a slide to graphically illustrate the use of other synergies planned for the 2007 audit.	0.4			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Input changes to Planning presentation and faxed to China for Partner review.	0.6			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Prepared a summary to document our proposed journal entry testing for 2007.	0.9			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Prepared a mapping of the 2006 WCGW's to the proposed 2007 WCGW's for discussion during the TDPE.	1.1			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Attending meeting with A. Krabill, E. Marold and B. Moran regarding the status of the ERoom implementation.	1.1			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a summary of the statutory audit locations for the AC presentation.	1.7			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a database in the E-room to track the E&Y global audit timing.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/16/2007	Scoping work on the inventory API's.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/16/2007	Preparation for the Team Directed Planning Event.	3.9			A1
Pacella	Shannon M.	SMP	Manager	5/16/2007	Meeting with B. Garvey, M. Harris, M. Zaveri and PwC to discuss management's testing process for 2007	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/16/2007	Review Management's IT testing process documentation/templates and provide feedback.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/16/2007	Creating the Corporate control testing program in GAMx.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/16/2007	Creating the Corporate audit program in GAMx	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/16/2007	Call with A. Renaud to discuss update/changes in the planning process of the AHG plants related to possible sale/wind-down of facility.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	5/16/2007	AHG - Documented the changes related to the plants and provided team members with the respective information to finalize the planning efforts (discussed impact of changes with team members).	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2007	Prepare for audit committee meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2007	Review planning information	1.9			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Updating of controls and control procedures in GAMx.	2.3			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Time spent determining populations and selecting samples for GM walkthroughs and Dacor testing of new users.	2.9			A1
Asher	Kevin F.	KFA	Partner	5/17/2007	Preparation of the audit committee report	3.1			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussed test of control strategy with A. Krabill and E. Marold.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Preparation of materials for team-directed planning event on 5/18/7.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Completion of corporate planning documentation.	3.8			A1
Cash	Kevin L.	KLC	Partner	5/17/2007	Review and discussion with S. Pacella re IA Testing templates and testing plans for 2007	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Researched work programs relating to Mainframe super user activity.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Reviewed the PwC 2007 MVS Mainframe Audit Guide	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Updated the process narrative for GM application according to the policies and procedures.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Perform the walkthrough for program change and logical access.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Packard - Review of physical inventory observation strategy in preparation for team directed planning meeting.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	5/17/2007	Q1 - Send draft of FIN 48 process memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/17/2007	Q1 - Edit draft of FIN 48 audit process memo	1.2			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2007	Review of 5-22 AC materials	1.3			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2007	Debrief on Asia trip and related risk assessments	2.0			A1
Horner	Kevin John	KJH	Staff	5/17/2007	Worked on review of finalized framework based on discussions received from SOX.	1.6			A1
Huffman	Derek T.	DTH	Senior	5/17/2007	Review of internal audit SAP workplan	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of materials from the Asia controller's conference.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Conference call with E. Marold, S. Jackson, H. Aquino and B. Moran to discuss the status of the e-room tool.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review and edits to the 2007 audit committee planning book.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of 2007 controls testing approach with E. Marold and M. Boehm.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of materials for the team directed planning event.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Revisions to the e-room tool.	1.9			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Attended the 5/18 TDPE	0.1			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Prepared a mapping of the 2006 WCGW's to the proposed 2007 WCGW's for discussion during the TDPE.	0.9			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Summarized the proposed control testing for the sales and revenue process for discussion during the TDPE.	2.2			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Created a slide to graphically illustrate the use of other synergies planned for the 2007 audit.	2.4			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Finalized AC presentation based on comments from J. Henning, K. Asher, and S. Sheckell.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/17/2007	Meeting with K. St. Romain to discuss various controls testing topics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/17/2007	Preparation for the Team Directed Planning Event.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with K. St.Romaine and N. Miller to discuss SOX IT Scoping and reliance on application controls.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with K. Cash to discuss feedback to Management's testing documentation/template.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/17/2007	Provide feedback to Internal Audit on questions re: walkthrough execution.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2007	Attending a meeting to discuss the Company's testing over pension plan assets with D. Puri, S. Burger and M. Fawcett.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2007	Drafting the 2007 Audit Summary Memorandum.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	AHG - Call with A. Renaud to discuss the update of the restructuring plants, including corporate approval/ bankruptcy approval and union approval	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Discussed the AHG updates and related accounting implications with M. Hatzfeld.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Prepared an overview listing of the AHG disposal activities in 2007 and the restructuring plans of the AHG plants in 2007/2008	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Meeting with M. Kloss and D. Vrana to walk through the inventory rollforward procedures and the annual API procedures	2.8			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Discuss audit topics with team	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Review planning information	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Prepare for audit committee meeting	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Update IT budget template for budget to actuals.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/17/2007	Review of IA work programs and determination of additional information needed for GM application walkthroughs	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Discussion with S. Pacella to go over different configurations of SAP for application controls testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Time spent with R. Ciungu to address questions with documentation/procedures for GM applications.	1.3			A1
Asher	Kevin F.	KFA	Partner	5/18/2007	Audit planning meeting and review	4.1			A1
Boehm	Michael J.	MJB	Manager	5/18/2007	Preparation of materials for team-directed planning event on 5/18/7.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/18/2007	Attendance of team-directed planning event.	5.4			A1
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Time spent updating time tracker for actual time spent on engagement.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2007	Team Directed Planning meeting with K. Asher, J. Henning to discuss significant fraud risks, implications of AS5 and changes to 2006 audit scope and approach.	5.0			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2007	Review of 5-22 AC materials	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2007	Attend team directed planning meeting.	4.5			A1
Horner	Kevin John	KJH	Staff	5/18/2007	Attending team directed planning event.	7.4			A1
Kearns	Matthew R.	MRK	Senior	5/18/2007	Powertrain - Updating presentation for meeting with AFD and Finance Manager.	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/18/2007	Attending Corporate Team directed planning event	5.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Team directed planning event meeting. In attendance: K. Asher, S. Sheckell, J. Henning, M. Hatzfeld, M. Boehm, N. Miller, A. Ranney, E. Marold and M. Kearns.	7.0			A1
Marold	Erick W.	EWM	Senior	5/18/2007	Mapped the Delphi controls to the proposed WCGW for the sales and AR process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/18/2007	Attending Corporate Team directed planning event	5.3			A1
Miller	Nicholas S.	NSM	Manager	5/18/2007	Attending Corporate Team directed planning event	5.3			A1
Pacella	Shannon M.	SMP	Manager	5/18/2007	Attend Team Planning Event	4.9			A1
Ranney	Amber C.	ACR	Senior	5/18/2007	Attending Team Planning Event for 2007 audit.	7.4			A1
Sheckell	Steven F.	SFS	Partner	5/18/2007	Discuss audit topics with team	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/18/2007	Attend team planning event	2.6			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent with R. Ciungu answering time tracker questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent inputting IT entity level controls into GAMx.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent determining populations and selecting samples for GM walkthroughs and Dacor testing of new users.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with B. Hamblin regarding adding R. Shastry as an informational role on the 12/31/07 Delphi audit code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with M. Hatzfeld regarding PT Executive Staff Session agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Receive, log-in and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Locate best practice templates for international fee/hours per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Recoordination of new AC materials per K. Asher and S. Sheckell.	1.7			A1
Asher	Kevin F.	KFA	Partner	5/21/2007	Attendance at the Audit Committee meeting	6.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with M. Kearns and O. Saimoua related to 2007 audit strategy on AR, inventory and PP&E at AHG division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with A. Krabill, M. Kearns and O. Saimoua related to 2007 assigned tolerable error designation for Powertrain and AHG divisions.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with M. Kearns and O. Saimoua related to 2007 audit strategy on AR, inventory and PP&E at Powertrain division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Powertrain - Meeting with M. Kearns, J. Brooks, B. Hopenner to discuss audit timing for Q2, Q3, interim and year-end audit, as well as areas of required improvement for 2007.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Review of TDPE action items	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Preparation for audit committee meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Attendance at Delphi Audit Committee meeting	3.5			A1
Kearns	Matthew R.	MRK	Senior	5/21/2007	Powertrain - Preparing for meeting with Powertrain AFD to discuss 2006 audit observations and 2007 focus areas	2.1			A1
Kearns	Matthew R.	MRK	Senior	5/21/2007	Powertrain - Meeting with M. Hatzfeld, O. Saimoua, B. Hoepfner and J. Brooks to discuss 2007 audit approach of the Powertrain Division.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Preparation of items for Q1 archiving.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Review of the current E-room databases.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Preparation for the European planning meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Discussion of physical inventory tie out matters with N. Miller.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Gathering data for the 2007 international fee estimate.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Meeting with A. Ranney to discuss follow-up items from the team directed planning event.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Meeting with S. Sheckell to discuss various engagement matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Follow-up on matters from the TDPE.	1.4			A1
Marold	Erick W.	EWM	Senior	5/21/2007	Obtained information from J. Lamb regarding the February invoice.	0.4			A1
Marold	Erick W.	EWM	Senior	5/21/2007	Obtained information regarding the timing and contact information for the physical inventory observation.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/21/2007	Providing feedback to E. Kilbane regarding the use of GAMx on the Delphi engagement.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/21/2007	Summarizing notes from the Team Planning Event and communicating follow-up items to the team.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powertrain - Met with A. Krabill, M. Hatzfeld, and M. Kearns to discuss the audit strategy for the significant accounts.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powertrain - Met with J. Brooks, B. Hoppener, M. Hatzfeld, and M. Kearns to discuss the Divisional presentation.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powertrain - Review the Final accounting memos and insured that they are consistent with our understanding.	4.5			A1
Sheckell	Steven F.	SFS	Partner	5/21/2007	Review consolidated planning topics	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/21/2007	Attendance at the Audit Committee meeting	6.0			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Addition of non relevant primary control procedures into GAMx for Delphi applications.	1.8			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Updating of IT Technical Environment Scoping Document.	3.1			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Development of workplans for Tier 1, 2, 3 applications.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Coordination of Delphi - SAS 73/101 Review of the Fixed Asset Valuation Analysis of Delphi to J. Hendy per M. Fitzpatrick.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with E. Marold and A. Krabill regarding payment of February invoice.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with A. Krabill regarding Delphi e-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Receive, log-in and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Discussion with A. Krabill regarding international fee templates to be sent.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Work on Tax PowerPoint presentation per D. Kelley.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Work on international fee templates to be sent per A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Kearns	Matthew R.	MRK	Senior	5/22/2007	AHG - Updating division staffing schedule based upon agreed upon timing with AHG AFD	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/22/2007	Powertrain - Updating staffing and budgeting schedule based upon agreed timing with Powertrain AFD.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Preparation of items for Q1 archiving.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Meeting with S. Sheckell to discuss various engagement matters.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Follow-up on matters from the TDPE.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Discussion with J. Williams regarding physical inventory tie out matters.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/22/2007	Preparation of documentation for the client to detail the information we need for tie-out of physical inventory test counts.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Meeting with M. Stille to discuss strategy for testing GM systems, sample selections, etc.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Meeting with M. Zaveri, M. Harris, D. Wodjdl to discuss E&Y feedback on testing templates and testing guidance.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Review planning documents and provide feedback to team.	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/22/2007	Review consolidated planning topics	4.4			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Discussion with S. Pacella regarding questions related to work plans, IT scoping document, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Updating of IT Technical Environment Scoping Document.	3.1			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Review of walkthrough and supporting documentation of Hyperion walkthrough performed by Delphi Internal Audit.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with S. Pacella and A. Krabill regarding Delphi 2006 Statutory Audits IT Scope Cumulative.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with G. Curry and A. Krabill regarding Delphi mailbox status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Discussion with A. Krabill regarding international fee templates to be sent.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Receive, log-in and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Revisions to international fee templates per A. Krabill.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	5/23/2007	Performed walkthrough for terminations and access to privileged IT functions for GM applications.	7.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Meeting with S. Sheckell to discuss various engagement matters.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Preparation for the European planning meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Gathering data for the 2007 international fee estimate.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Review of the current e-Room databases.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/23/2007	Meeting with M. Stille to discuss strategy for testing GM systems, sample selections, etc.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/23/2007	Met with M. Zaveri to discuss IT scoping and testing process for 2007 and overall feedback from E&Y.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/23/2007	Discussion with S. Pacella regarding difficulties with obtaining documentation/selecting samples for GM applications walkthrough.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/23/2007	Meeting with T. Demetral to discuss review comments & questions related to the Hyperion walkthrough.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Correspondence with G. Curry and A. Krabill regarding Delphi mailbox status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Discussion with S. Jackson and A. Krabill regarding e-Room status/next steps.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on international fee/hour emails per A. Krabill.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Discussion with A. Brazier relative to FAS 112 and the requirements of discounting liabilities under existing benefit plans.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Researching requirement/allowability of discounting liabilities under FAS 112 for post employment benefits pursuant to existing company benefit plans.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Meeting with S. Sheckell and A. Krabill to discuss agenda for 5/29/07 meeting with T. Timko.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/24/2007	Review of TDPE action items	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/24/2007	Powertrain - Meeting with B. Hoepfner to discuss obtaining SAP trial balances for the 2007 audit.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Conference call with H. Aquino and S. Jackson to discuss e-Room matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Meeting with S. Sheckell to discuss the status of various audit items.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Meeting with S. Pacella to discuss various TSRS audit matters and planning for the European planning meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Review of template and information to be sent to collect global fee data.	1.6			A1
Pacella	Shannon M.	SMP	Manager	5/24/2007	Review planning documents and provide feedback to team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/24/2007	Meeting with A. Krabill to discuss TSRS involvement in Mexico, agenda/attendees for European kick-off meeting and payroll testing for U.S.	0.8			A1
Sheckell	Steven F.	SFS	Partner	5/24/2007	Review various planning memorandums	1.6			A1
Sheckell	Steven F.	SFS	Partner	5/24/2007	Review international correspondence	2.0			A1
Aquino	Heather	HRA	Client	5/29/2007	Print, log and distribute new IA reports received.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	5/29/2007	Meeting with K. Asher to discuss various items including meetings, cash collection status, etc.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	5/29/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Serving Associate Client	5/29/2007	Revisions to T. Timko meeting presentation per A. Krabill.	0.7			A1
Asher	Kevin F.	KFA	Partner	5/29/2007	2006 overview meeting with Thermal	1.2			A1
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Packard walkthrough general review	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Bi-weekly status update meeting with T. Timko and J. Williams.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Meeting with S. Pacella and N. Miller to discuss payroll testing strategy in Mexico.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/29/2007	Thermal - Preparation for thermal division audit summary meetings on 5-30 and 5-31	1.2			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Call with M. Boehm to discuss instructions for tie out of updated 8-K due to segment realignment.	0.3			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Prepared memo for N. Miller to discuss issues in tie out of inventory test counts and what can be done to improve on efficiency.	0.9			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Worked on staffing Delphi physical inventories.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of materials for the Audit status meeting with the company.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Meeting with S. Sheckell to discuss the European Planning meeting agenda.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of meeting agenda and materials for the planned conference call with M. Messina and E&Y France to discuss statutory issues.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of slides for the upcoming European Planning Meeting.	0.2			A1
Marold	Erick W.	EWM	Senior	5/29/2007	Created a database in the E-Room to gather statutory audit timing.	1.4			A1
Marold	Erick W.	EWM	Senior	5/29/2007	Made changes to the Pre-Approval database within the e-Room based on meeting with A. Krabill	2.1			A1
Marold	Erick W.	EWM	Senior	5/29/2007	Met with A. Krabill to walkthrough the e-Room process currently in-place and identify changes to the current set-up.	2.2			A1
Marold	Erick W.	EWM	Senior	5/29/2007	Revisions to the e-Room database related to the Timely Location database and related fields.	2.3			A1
Miller	Nicholas S.	NSM	Manager	5/29/2007	Analysis of hours charged and the amount of the April invoice.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/29/2007	Preparation of slide deck for divisional executive president.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/29/2007	Planning procedures for the 2007 audit.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/29/2007	Meeting with M. Stille to discuss questions on planning documentation and testing documentation.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/29/2007	Meeting with N. Miller and M. Hatzfeld to discuss extent of TSRS involvement for Mexico.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/29/2007	Revising the 2007 Audit Strategy Memo for changes based on team planning discussions.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/29/2007	Creating the Corporate audit program in GAMx.	3.2			A1
Sheckell	Steven F.	SFS	Partner	5/29/2007	Status update meeting with T. Timko and team	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/29/2007	Review planning information for consolidated audit	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/29/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/29/2007	Review of Corporate Data Center walkthrough and documentation performed by Delphi Internal Audit.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/29/2007	Review of DGL walkthrough and documentation performed by Delphi internal audit.	3.9			A1
Tosto	Cathy I.	CIT	Partner	5/29/2007	Mexico - review and respond to pre-approval request	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with M. Hatzfeld regarding Delphi billing rates.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with A. Krabill and E. Marold regarding China inquiry re: Kokomo - LCM analysis for inventories.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with M. Hatzfeld and G. Schoen regarding Delphi Proposal in non-PDF format.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with A. Krabill and E. Marold regarding pre-approval database within e-Room and e-Room requests.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Work on revisions to E&Y - Delphi Tax Presentation per D. Kelley and K. Asher.	1.1			A1
Asher	Kevin F.	KFA	Partner	5/30/2007	2006 overview meetings with Thermal	1.5			A1
Cash	Kevin L.	KLC	Partner	5/30/2007	Update of walkthrough procedure performed by IA	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/30/2007	Meetings with K. Stipp and A. Renaud to discuss status of sale of Interiors business, and the current status of negotiations with GM relative to open product warranty claims.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2007	Thermal - Division audit results review with R. Pirtle and S. Harris	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2007	Thermal - Preparation for division audit summary meetings on 5-30 and 5-31	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Bi-weekly audit status meeting with T. Timko, J. Williams, B. Thelen, D. Bayles, T. Tammer, S. Sheckell and M. Hatzfeld	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Preparation of sides for the upcoming European Planning Meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	5/30/2007	Created a database in the e-Room to gather statutory audit timing.	0.7			A1
Marold	Erick W.	EWM	Senior	5/30/2007	Prepared the control optimization plan for the accounts payable process.	1.4			A1
Marold	Erick W.	EWM	Senior	5/30/2007	Documented e-Room issues to communicate to TSS and the CBK for assistance.	1.8			A1
Marold	Erick W.	EWM	Senior	5/30/2007	Created a database in the e-Room to act as a repository for 2006 statutory audits and SRM's.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/30/2007	Analysis of hours charged and the amount of the April invoice.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Assisting our Singapore team with audit procedures over Intercompany Derivatives for the statutory audit.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Providing feedback to E. Kilbane regarding the implementation of GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Creating the Corporate audit program in GAMx.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Drafting additional sections in the ASM.	3.2			A1
Aquino	Heather	HRA	Client	5/31/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	5/31/2007	Correspondence with A. Ranney and S. Pacella regarding Delphi timely/statutory instructions.	0.3			A1
Ciungu	Roxana M.	RMC	Serving Associate Staff	5/31/2007	New user access walkthrough test and Dacor admin user test for GM applications.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Packard - walkthrough other ITGC's review	1.2			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Corporate data center walkthrough review	2.5			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Packard - walkthrough logical access review	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2007	Debrief on 2006 Thermal division audit and observations with Division Executive team	1.0			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Worked on staffing of the Delphi physical inventories for the upcoming year.	0.8			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Worked on instructions for physical inventories.	0.9			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Preparation of e-mails to send to the staff assigned to the physical inventories.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash fixed asset process.	0.4			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash receipt process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash disbursement process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash inventory process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the revenue process.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/31/2007	Meeting with K. St. Romain, M. Fawcett, A. Ranney and E. Marold to discuss various SOX related matter.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/31/2007	Review open items listing and provide feedback to team as to work that needed to be completed.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/31/2007	Assisting our Singapore team with audit procedures over Intercompany Derivatives for the statutory audit.	1.3			A1
Ranney	Amber C.	ACR	Senior	5/31/2007	Making changes to the GAMx file based on diagnostic errors.	5.2			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of Reliance on the Work of Others Document.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of actuals related to budgeted information for TSRS activities.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of IT Environment Scoping document.	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Creation/updating of workplans for tier 1, 2, & 3 applications.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with B. Jendza regarding debrief meeting with E&Y and DPSS.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with J. Hasse regarding Qtrly Division Meetings.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with Sweden and C. Tosto regarding pre-approval or tax services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Locating Spain Statutory Rep Letter per A. Krabill; forward accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with B. Hamblin regarding budget to actual reports.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Obtaining list of partners in Romania per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Track all Delphi 2006 Actual Fees and 2007 Hours estimate - Template received and identify which countries are outstanding.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Work on budget to actual template.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Meeting coordination for engagement team.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	6/1/2007	Reviewed HTKS users in Delphi's system.	1.9			A1
Horner	Kevin John	KJH	Staff	6/1/2007	Discussion with J. Slay (assigned to complete inventory observation) on products to expect and to explain instructions.	0.4			A1
Horner	Kevin John	KJH	Staff	6/1/2007	Prepared and sent instructions to staff regarding inventory observations assigned.	1.2			A1
Marold	Erick W.	EWM	Senior	6/1/2007	Prepared the control optimization plan for the cash fixed asset process.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/1/2007	Meeting with B. Garvey, K. St.Romaine, M. Zaveri to discuss management's application scoping.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Creating the Corporate audit program in GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Revisions to the GAMx file based on diagnostic errors.	1.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Drafting the 2007 International Instructions.	3.1			A1
Slay	Jonathan C.	JCS	Staff	6/1/2007	Dayton inventory preparation (review of instructions).	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Creation/updating of workplans for tier 1, 2, & 3 applications.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/1/2007	Updating of Reliance on the Work of Others Document.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Discussion with S. Pacella to go over questions with planning documents, budget to actuals, open items, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Updating of actuals related to budgeted information for TSRS activities.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Review of Corporate Data Center walkthrough and documentation performed by Delphi Internal Audit.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Review of Packard walkthrough and supporting documentation performed by PwC.	3.1			A1
A1 Project Total:						1,332.5		\$0	
Accounting Assistance - A2 Ashimori									
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - DASA - Reviewed the perpetual inventory to determine scope of inventory observation.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - Ashimori - Prepared the DASA engagement letter.	2.7	\$275	\$743	A2
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - DASA - Prepared the independence summary memo related to the 2005 DASA audit.	3.1	\$275	\$853	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Ashimori: worked on preparing the client assistance list.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Ashimori: began writing substantive procedures in AWS for the Ashimori joint venture audit.	1.7	\$220	\$374	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: meeting with E. Marold to discuss the client request list for the audit of the Ashimori joint venture.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: worked on writing substantive worksteps in AWS.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: completed the client assistance list for the Ashimori joint venture audit.	1.3	\$220	\$286	A2
A2 Ashimori Project Total:						12.8		\$3,212	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Catalyst									
Fitzpatrick	Michael J.	MJF	Partner	5/1/2007	Independent partner review procedures on Catalyst carve-out audit.	5.8	\$825	\$4,785	A2
Fitzpatrick	Michael J.	MJF	Partner	5/2/2007	Independent partner review procedures on Catalyst carve-out audit.	1.1	\$825	\$908	A2
Fitzpatrick	Michael J.	MJF	Partner	5/16/2007	Independent partner review procedures on Catalyst carve-out audit.	1.9	\$825	\$1,568	A2
A2 Catalyst Project Total:						8.8		\$7,260	
Corporate									
Hegelmann	Julie Ann	JAH	Senior	4/29/2007	Tie out Germany, France and Brazil UTP quantitative conclusions to FIN 48 summary	2.3	\$300	\$690	A2
Asher	Kevin F.	KFA	Partner	4/30/2007	Review of documentation related to Mothershead	1.1	\$770	\$847	A2
Asher	Kevin F.	KFA	Partner	4/30/2007	Review of FIN 48 documentation and related disclosures	3.3	\$770	\$2,541	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Discussion with T. Wetherington re: preparation of memo describing the CAP program and Delphi's position on FIN 48 in the U.S.	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Review FIN 48 process document prepared by client	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Prepare France FIN 48 pack from year end tax pack for FIN 48 workpaper files	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Update D. Kelley on progress of FIN 48 audit	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Prepare e-mail to B. Sparks re: need for conclusions of specific FIN 48 items	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Review client FIN 48 support binders for Korea UTP worksheets.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Prepare UTP worksheets and summary report for D. Kelley for meeting with B. Sparks re: FIN 48 items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Meet with A Krabill to discuss France uncertain tax positions stated in France memo compared to FIN 48 summary prepared by company	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Discussion with D. Kelley, S. Sheckell, K. Asher and A. Krabill regarding FIN 48 open items, approach to concluding on documentation, and process memo changes needed by client	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Tie out UTP worksheets to FIN 48 summary for Korea, Japan and Romania	1.9	\$300	\$570	A2
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Tie out Romania, Poland and Spain UTP quantitative conclusions to FIN 48 summary	2.3	\$300	\$690	A2
Hendy	James W.	JWH	Executive Director	4/30/2007	FAS 144 Fixed Asset Review	3.9	\$575	\$2,243	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Discussion with S. Sheckell, K. Asher, A. Krabill and J. Hegelmann regarding FIN 48 open items, approach to concluding on documentation, and process memo changes needed by client	0.7	\$575	\$403	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Update from J. Hegelmann on progress of FIN 48 audit	0.3	\$575	\$173	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Review of FIN 48 accounting matters.	1.0	\$575	\$575	A2
Sheckell	Steven F.	SFS	Partner	4/30/2007	Preparation of Q1 memo related to whistleblower claim	3.4	\$575	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Conference call with KPMG, W. Tilotti and J. Hendy to discuss KPMG valuation results for Q1 FAS 144 impairment analysis.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Call with J. Hendy to discuss KPMG valuation results for Q1 FAS 144 impairment analysis.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Follow-up with T. Wetherington on status of CAP program memo for FIN 48 workpapers	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Prepare e-mail to D. Kelley and A. Krabill regarding meeting with B. Sparks to discuss FIN 48 items	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Review and tie out State and Local FIN 48 items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Call with T. Tamer, A. Krabill and D. Kelley to discuss changes needed to FIN 48 process memo	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Rework - re-tick 3/31/07 FIN 48 summary after receiving correct version to reflect exchange rates of 3/31/07	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	5/1/2007	Call with T. Tamer, A. Krabill and J. Hegelmann to discuss changes needed to FIN 48 process memo	0.8	\$575	\$460	A2
Kelley	Daniel F.	DFK	Partner	5/1/2007	Review of FIN 48 accounting matters.	2.3	\$575	\$1,323	A2
Kelley	Daniel F.	DFK	Partner	5/1/2007	Review of FIN 48 accounting matters.	2.0	\$575	\$1,150	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Conference call with T. Tamer, J. Erickson, D. Kelley and J. Hegelmann to discuss the status of our audit work and open items relating to the adoption of FIN 48.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of FIN 48 memo and workpapers.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review and edits to the FIN 48 disclosure in the Q1 10-Q.	2.1	\$470	\$987	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144- Reviewing the corporate memo	1.4	\$250	\$350	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144 - Tie-out of NBV, including discussing differences & unusual items with the Saginaw division.	2.2	\$250	\$550	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	Tie-out of the cash flow support to the FAS 144 model prepared by the client	2.6	\$250	\$650	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144 - Review of the indicator analysis of all seven divisions to evaluate if the division have identified additional indicators of impairment to those identified/communicated to corporate accordingly.	2.3	\$250	\$575	A2
Schaffert	Glen A.	GAS	Partner	5/1/2007	Time spent addressing concerns from the whistleblower accusations.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	5/1/2007	Preparation of Q1 memo related to whistleblower claim	1.2	\$575	\$690	A2
Wetherington	Trevor	TTW	Executive Director	5/1/2007	Draft memo re: effect of CAP program on open years of the IRS exam for purposes of FIN 48	1.6	\$575	\$920	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Discussion with A. Brazier related to proper interpretation and application of FAS 144 to step 1 cashflow assumptions for Steering business.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Call with D. Kelley to discuss France discrepancies.	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Prepare list of open items and questions for FIN 48 follow-up items	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Discussion with K Asher regarding France FIN 48 item discrepancies.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Review IRS website to retrieve listing Tier I and Tier II audit issues to add to U.S. CAP letter memo	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with D. Kelley in preparation for meeting with B. Sparks to discuss FIN 48 uncertain items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with D. Kelley and B. Sparks to discuss uncertain items in Germany and Spain that need additional explanation	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with J. Erickson and A. Krabill to discuss France FIN 48 discrepancies	0.8	\$300	\$240	A2
Imberger	Guido	GI	Senior Manager	5/2/2007	Discussion with R. Marcola and EY Spain regarding restructuring charge Q1 2007 due to plant closing in Cadiz/Spain.	1.2	\$470	\$564	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Call with J. Hegelmann to discuss France discrepancies.	0.2	\$575	\$115	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Meet with J. Hegelmann in preparation for meeting with B. Sparks to discuss FIN 48 uncertain items	0.6	\$575	\$345	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Meet with J. Hegelmann and B. Sparks to discuss uncertain items in Germany and Spain that need additional explanation	0.7	\$575	\$403	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Review of FIN 48 memo and workpapers.	6.4	\$575	\$3,680	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Meeting with T. Tammer to discuss the FIN 48 disclosure for the Q1 10-Q.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Conference Call with O. Desprez to discuss France FIN 48 issues	1.4	\$470	\$658	A2
Mesler	Mark S.	MSM	Executive Director	5/2/2007	Reviewed memorandum concerning IRS examination, CAP program and FIN 48	1.0	\$680	\$680	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48 Audit: Provide workpapers to J. Hegelmann for meeting.	0.3	\$140	\$42	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48: Drafted memo appendix for FIN 48 CAP program memo.	0.4	\$140	\$56	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48: Created workpaper index	1.3	\$140	\$182	A2
Wetherington	Trevor	TTW	Executive Director	5/2/2007	Revised memo re: effect of CAP program on open years and IRS exams for FIN 48 purposes	0.7	\$575	\$403	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Meet with J. Erickson to discuss Luxembourg valuation allowance issue	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Prepare workplan with workpaper references	0.9	\$300	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Review FIN 48 workpapers for sign-off.	1.2	\$300	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Make additions and edits to the FIN 48 summary memo	1.6	\$300	\$480	A2
Rothmund	Mario Valentin	MVR	Senior	5/3/2007	Walked M. Hatzfeld through FAS 144 analysis and cleared review notes accordingly.	5.1	\$250	\$1,275	A2
Sheckell	Steven F.	SFS	Partner	5/3/2007	Preparation of Q1 memo related to whistleblower claim	0.6	\$575	\$345	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Packard - Discussion with A. Brazier related to proper interpretation and application of SOP 98-1 to step 1 SAP implementation costs at Packard.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Discussion with A. Brazier related to proper interpretation and application of FAS 144 to step 1 cashflow assumptions for Steering business.	0.8	\$470	\$376	A2
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of email regarding France FIN 48 issues.	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of e-mail to A. Krabill re: Spain uncertain tax position and France items to be sent for review.	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of e-mail to D. Kelley re: France FIN 48 items not recorded in U.S.	0.3	\$300	\$90	A2
Hendy	James W.	JWH	Executive Director	5/4/2007	FAS 144 Fixed Asset Review	4.1	\$575	\$2,358	A2
Imberger	Guido	GI	Senior Manager	5/4/2007	Saginaw - Document Cadiz restructuring accrual.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	5/4/2007	Saginaw - Discussion with EY Spain regarding their questions related to the Cadiz restructuring accrual posted in Q1 2007.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Review of the post review report procedure draft letters for the segment restatement 8-k to be filed.	2.1	\$470	\$987	A2
Ranney	Amber C.	ACR	Senior	5/4/2007	Reviewing supporting schedules for the Company's segment restatement for the reclassification of legacy employee costs.	2.8	\$275	\$770	A2
Schaffert	Glen A.	GAS	Partner	5/4/2007	Time spent addressing concerns from the whistleblower accusations.	0.9	\$825	\$743	A2
Sheckell	Steven F.	SFS	Partner	5/4/2007	Preparation of Q1 memo related to whistleblower claim	0.4	\$575	\$230	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	5/7/2007	Call with E&Y national regarding Mothershead	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of Company's memorandum regarding recasting of pension/opeb legacy costs.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	2.4	\$330	\$792	A2
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Discuss with D. Kelley FIN 48 items that need conclusion and sign-off	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Review workpapers and flag those that need partner workpaper sign-off	0.7	\$300	\$210	A2
Kelley	Daniel F.	DFK	Partner	5/7/2007	Review of FIN 48 calculation	4.1	\$575	\$2,358	A2
Krabill	Aaron J.	AJK	Senior Manager	5/7/2007	Review of final FIN 48 reserves.	1.4	\$470	\$658	A2
Miller	Nicholas S.	NSM	Manager	5/7/2007	Preparation of inventory break-out by type (i.e. raw, wip, finished goods) for A. Brazier to provide info in regards to a claim against the company.	1.0	\$330	\$330	A2
Schaffert	Glen A.	GAS	Partner	5/7/2007	Time spent addressing concerns from the whistleblower accusations.	0.9	\$825	\$743	A2
Sheckell	Steven F.	SFS	Partner	5/7/2007	Review Mothershead documentation	1.8	\$575	\$1,035	A2
Boehm	Michael J.	MJB	Manager	5/8/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Discussion of audit procedures related to the segment restatement with M. Boehm.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	5/9/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/10/2007	Discussed pension/opeb 8-K tie out with L. Schwandt.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	5/10/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Review of segment restatement workpapers.	0.9	\$470	\$423	A2
Schwandt	Lisa N.	LNS	Staff	5/10/2007	Corporate-Recalculating segment restatement schedules.	3.3	\$140	\$462	A2
Asher	Kevin F.	KFA	Partner	5/14/2007	Review of the Mothershead memo and related issues	1.7	\$770	\$1,309	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Prepared correspondence to E. Dilland regarding divisional approval of recasting amounts in connection with 8-K.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Status update call with A. Krabill regarding 8-K related to pension recasting.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/14/2007	Reviewed correspondence from E. Dilland regarding pension/opeb historical recasting methodology.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Reviewed supplemental audit guidance related to reissuance of audit report in connection with 8-K.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Researched comparable 8-K's to determine practice related to subsequent event footnote disclosures upon report reissuance.	1.4	\$330	\$462	A2
Hegelmann	Julie Ann	JAH	Senior	5/14/2007	Make edits to FIN 48 summary of audit procedures memo	2.2	\$300	\$660	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Call with A. Kulikowski regarding MD&A status for pension/OPEB recasting 8-K.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Review of Supplemental Audit Guidance and AU 530/560 related to subsequent event disclosures in reissued audit reports.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Conference call with J. Henning and A. Krabill regarding subsequent event disclosures in pension recast 8-K.	0.9	\$330	\$297	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2007	Conf. call re: Segment restatement sub event disclosure requirements	0.4	\$575	\$230	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Correspondence with S. Whitfield regarding legacy cost recasting supporting documentation.	0.1	\$330	\$33	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Call with A. Kulikowski regarding footnote 17 and Item 7 of restated 10-K.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed subsequent event footnote in legacy cost recasting 8-K with S. Sheckell.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Met with A. Krabill to discuss status of 8-K to restate 10-K.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Review of tie out of restated 10-K.	0.7	\$330	\$231	A2
Kelley	Daniel F.	DFK	Partner	5/16/2007	Review FIN 48 process memo.	3.0	\$575	\$1,725	A2
Sheckell	Steven F.	SFS	Partner	5/16/2007	Review Mothershead memo and related comments	3.5	\$575	\$2,013	A2
Asher	Kevin F.	KFA	Partner	5/17/2007	Review of the Mothershead memo and related issues	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussion with A. Kulikowski regarding COGS and SG&A allocation within 10-K restatement.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussed gross margin % within MD&A of 10K restatement with K. Horner.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/17/2007	Met with K. Horner to discuss MD&A tie out related to 10K restatement.	0.3	\$330	\$99	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Tie out of management discussion section of proposed re-stated 10-K due to change in footnote 21 relating to legacy costs of pension plans.	2.2	\$220	\$484	A2
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of workpapers relating to the segment restatement 8-K.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	5/17/2007	Review Mothershead memo and related comments	2.8	\$575	\$1,610	A2
Asher	Kevin F.	KFA	Partner	5/18/2007	Review of the Mothershead memo and related issues	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Meeting with M. Boehm to discuss the procedures performed on the segment restatement 8-K.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Review of segment restatement 8-k workpapers.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	5/21/2007	Review Mothershead memo	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Call with A. Brazier to discuss the Cadiz supplier deposit matter.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Conference calls with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Meeting with A. Kulikowski to discuss segment restatement 8-k open items.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	5/22/2007	Review Mothershead memo	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review T. Tamer's email related to non U.S. FAS 109 training.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review tax accounting process recommendations.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Prepare comments on agenda topics.	0.2	\$575	\$115	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Conference calls with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Conference call with D. Ryan, R. Stall, W. Tilotti and J. Hendy to discuss E&Y questions after review of the M&E valuation methodology.	2.1	\$470	\$987	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Meeting with K. Stipp to determine current status of UAW, GM and Delphi negotiations and the impact on the timeline of selling Delphi's Interior product line before 12/31/06. Information required to finalize 2006 audit scope.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Conference call with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.3	\$470	\$141	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Meeting with B. Murray and W. Tilotti to discuss matters relating to our M&E valuation review.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Review of segment restatement 8-k workpapers.	1.4	\$470	\$658	A2
Tosto	Cathy I.	CIT	Partner	5/24/2007	Provide comments related to follow-up for European tax pack training.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/24/2007	Discussion with D. Kelley related comments on follow-up for European tax pack training.	0.2	\$575	\$115	A2
Artale	Sabrina A.	SAA	Manager	5/29/2007	SAS Review - Call with specialist to discuss initial valuation methodologies	1.4	\$330	\$462	A2
Schaffert	Glen A.	GAS	Partner	5/29/2007	Time spent addressing concerns from the whistleblower accusations.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	5/29/2007	Meeting with J. Williams and A. Brazier to discuss accounting for GM subsidy.	1.0	\$575	\$575	A2
Horner	Kevin John	KJH	Staff	5/30/2007	Review of footnote 17 and footnote 21 to ensure there were no changes from previous draft of 8-K due to restatement for segment realignment.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	5/30/2007	Meeting with A. Krabill to discuss updated opinion, dual dating of the opinion, and updating of the D&T representation letter that needed to be completed due to restated 8-K for segment realignment.	1.1	\$220	\$242	A2
Horner	Kevin John	KJH	Staff	5/30/2007	Updated the D&T representation letter and the opinion report due to 8-K restatement for segment realignment.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	5/30/2007	Review of MD&A section of updated 8-K due to restatement from segment realignment to determine changes made from previous draft.	3.8	\$220	\$836	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Meeting with A. Kulikowski to discuss the status of our procedures on segment restatement 8-k.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	5/30/2007	Discuss with D. Kelley agenda for meeting with T. Tamer to discuss 2007 tax pack training, fresh start accounting issues, and bankruptcy tax issues.	0.4	\$575	\$230	A2
Artale	Sabrina A.	SAA	Manager	5/31/2007	SAS Review - initial review of material provided by specialist	1.2	\$330	\$396	A2
Tosto	Cathy I.	CIT	Partner	5/31/2007	Meeting with T. Tamer and D. Kelley to discuss 2007 tax pack training, fresh start accounting issues, and bankruptcy tax issues.	3.0	\$575	\$1,725	A2
Artale	Sabrina A.	SAA	Manager	6/1/2007	SAS Review - Call with specialist to discuss initial inventory valuation methodologies	1.4	\$330	\$462	A2
A2 Corporate Project Total:						173.6		\$76,873	
Financial Remediation									
Pikos	Matthew C.	MCP	Senior	4/30/2007	Preparing a memo in order to document the audit procedures we plan to perform during the 2007 to get comfortable with the inventory balances at the Packard Division (memo necessary due to the material weakness at this division).	3.1	\$250	\$775	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Planning sessions with Packard Division personnel relative to inventory audit approach given material weakness remediation	1.2	\$575	\$690	A2
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of inventory audit plan, which must be adjusted due to 1) the 2006 Material Weakness, and 2) the 2007 waved implementation of SAP.	2.1	\$330	\$693	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Meeting with F. Nance and T. Cooney to discuss SAP implementation implications on inventory reporting and tracking in 2007 to remediate material weakness.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Meeting with N. Miller and J. Henning to discuss SAP implementation implications on inventory reporting and tracking in 2007 to remediate material weakness.	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	5/2/2007	Planning sessions with Packard Division personnel relative to inventory audit approach given material weakness remediation	2.9	\$575	\$1,668	A2
Marold	Erick W.	EWM	Senior	5/11/2007	Documented our review of high-risk open deficiencies.	1.1	\$275	\$303	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Prepared correspondence to M. Hatzfeld regarding Internal Audit-identified deficiencies.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Met with M. Fawcett to discuss procedures to input internal audit-identified deficiencies into SOX Tracker.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Review of fixed asset remediation plan provided by R. Hofmann.	1.3	\$330	\$429	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Meeting with D. Bayles to discuss tooling remediation plan.	1.2	\$470	\$564	A2
Henning	Jeffrey M.	JMH	Partner	5/24/2007	Conference call relative to tooling remediation	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	5/24/2007	Discussion of tooling material weakness remediation	0.7	\$575	\$403	A2
Kearns	Matthew R.	MRK	Senior	5/30/2007	Powertrain - Summarizing 2006 tooling comments in preparation with meeting with Delphi A regarding Company's Material Weakness	0.8	\$300	\$240	A2
A2 Financial Remediation Project Total:						<u>18.8</u>		<u>\$7,797</u>	
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	5/1/2007	Meeting related to accounting for Fresh Start Chapter 11 emergence	1.3	\$770	\$1,001	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Status update meeting with B. Murray to discuss the status of various fresh start accounting topics	0.8	\$470	\$376	A2
Asher	Kevin F.	KFA	Partner	5/3/2007	Attendance of the fresh start accounting steering committee meeting	2.1	\$770	\$1,617	A2
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Attending the Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Research of fresh start accounting topics for discussion with B. Murray.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Meeting with B. Murray to discuss current fresh start accounting topics.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Meeting with J. Williams, A. Brazier, B. Murray and S. Sheckell to discuss the Company's planned revisions to accounting policies with fresh start accounting.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	5/16/2007	Attend fresh start accounting policy meeting	1.4	\$575	\$805	A2
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Research relating to fresh start accounting policy changes being considered by the Company.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Research relating to fresh start accounting policy changes being considered by the Company.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Call with B. Murray to discuss various fresh-start matters.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Research relating to fresh start accounting policy changes being considered by the Company.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Attending the Fresh Start Advisory Committee meeting with client personnel and KPMG valuation team.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	5/24/2007	Fresh start accounting steering meeting	1.1	\$575	\$633	A2
Hendy	James W.	JWH	Executive Director	5/29/2007	SAS Review KPMG conf call regarding methodology	2.0	\$575	\$1,150	A2
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Meeting with K. Voiht, W. Tilotti and S. Sheckell to discuss BEV and intangible valuation methodology for fresh start accounting.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of budget for fresh start audit work.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	5/29/2007	Fresh start accounting valuation meeting with KPMG	2.6	\$575	\$1,495	A2
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Conference call with J. Burns and S. Sheckell to prepare for the upcoming call with KPMG valuation team and client regarding BEV and intangible fresh start valuations.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Meeting with B. Murray to discuss various fresh start accounting topics.	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	5/30/2007	Fresh Start - Accumulation of special tool information.	0.3	\$275	\$83	A2
Marold	Erick W.	EWM	Senior	5/30/2007	Fresh Start - Preparation of memo outlining 2006 tooling observations.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/1/2007	Fresh Start - Accumulation of special tool information.	0.7	\$275	\$193	A2
Marold	Erick W.	EWM	Senior	6/1/2007	Fresh Start - Preparation of memo outlining 2006 tooling observations.	2.2	\$275	\$605	A2
A2 Fresh Start Accounting Project Total:						30.6		\$15,407	
Furukawa									
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Revise Furukawa engagement letter per N. Miller.	0.8	\$140	\$112	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: received cash confirmation from Bank of America and agreed to cash account reconciliation.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: reviewed supporting documentation received from M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: worked on testing of capital contributions.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: worked on tie-out and testing of purchase and expense transactions testing.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: continued work on testing of purchases and expense transactions.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: conference call with M. Schuppe to walk through additional questions after first pass through of substantive procedures.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: completed testing of sample of sales transactions for substantive procedures.	1.9	\$220	\$418	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: worked on completing small business work programs for applicable audit areas.	1.9	\$220	\$418	A2
Miller	Nicholas S.	NSM	Manager	5/15/2007	Completion of engagement letter for the Furukawa audit.	1.1	\$330	\$363	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: meeting with N. Miller to discuss substantive audit procedures performed and follow-up questions for M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: prepared agenda for conference call with M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: reviewed subsequent cash disbursements and made selections for unrecorded liabilities search.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: updated planning documents (ASM, UBT, ICFC).	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: completed small business work programs for applicable audit areas.	1.9	\$220	\$418	A2
Miller	Nicholas S.	NSM	Manager	5/16/2007	Review of substantive workpapers for the Furukawa audit.	2.9	\$330	\$957	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: meeting with N. Miller to go over review notes and revenue recognition questions.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: updated ASM, UBT, and ICFC planning documents based on responses from M. Schuppe during conference call.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: conference call with M. Schuppe to go over follow-up questions for planning documents and complete the fraud discussion.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: worked on clearing review notes from N. Miller relating to substantive work.	1.4	\$220	\$308	A2
Miller	Nicholas S.	NSM	Manager	5/17/2007	Review of substantive workpapers for the Furukawa audit.	0.3	\$330	\$99	A2
Horner	Kevin John	KJH	Staff	5/29/2007	Furukawa: received amended agreement relating to Solara project for the joint venture and tied out for expense transaction testing.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	5/29/2007	Furukawa: updated the criteria for use document for workpaper references.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	5/29/2007	Furukawa: completed sales and purchases walkthrough	1.9	\$220	\$418	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Furukawa: updated the summary of audit differences based on results of substantive procedures.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Furukawa: complete search for unrecorded liabilities.	1.9	\$220	\$418	A2
A2 Furukawa Project Total:						31.1		\$7,251	
IT Remediation									
Stille	Mark Jacob	MJS	Senior	5/1/2007	Mapping of QAD application controls to Financial framework controls.	2.4	\$250	\$600	A2
Stille	Mark Jacob	MJS	Senior	5/2/2007	Mapping of QAD application controls to Financial framework controls.	2.2	\$250	\$550	A2
Stille	Mark Jacob	MJS	Senior	5/3/2007	Mapping of QAD application controls to Financial framework controls.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 IT Remediation Project Total:						5.9		\$1,475	
SAP Pre-Implementation									
Buser	Jay	JB	Manager	4/30/2007	Discussion w/ S. Pacella regarding SAP implementation project and client deliverable	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	4/30/2007	Review of application controls for Packard SAP implementation review.	1.6	\$330	\$528	A2
Cash	Kevin L.	KLC	Partner	4/30/2007	Meeting with T. Timko re SAP considerations noted during audit and Packard procedures	0.8	\$575	\$460	A2
Cash	Kevin L.	KLC	Partner	4/30/2007	Preparation for meeting with T. Timko and D. Bayles re SAP issues noted in audit and Packard procedures	2.6	\$575	\$1,495	A2
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Meeting with T. Timko re: Observations around SAP and related rollouts	1.1	\$575	\$633	A2
Kinzly	Mark P.	MPK	Senior	4/30/2007	Review comments for Financial Reporting compensating controls.	5.0	\$250	\$1,250	A2
Pacella	Shannon M.	SMP	Manager	4/30/2007	Meeting with J. Buser to discuss status and feedback from T. Timko meeting.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/30/2007	Meeting with T. Timko to discuss SAP overall observations and Packard implementation status. Attendees: J. Henning and K. Cash, and D. Bayles	1.1	\$330	\$363	A2
Stille	Mark Jacob	MJS	Senior	4/30/2007	Review of documentation related to Dacor to SAP conversion.	0.7	\$250	\$175	A2
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Perform an inventory of the received items and put together an updated request list for Dacor to SAP conversion	3.1	\$140	\$434	A2
Buser	Jay	JB	Manager	5/2/2007	Meeting with F. Nance, J. Dixon, T. Coomey, and A. Bianco to discuss walkthrough/control documentation processes.	1.9	\$330	\$627	A2
Buser	Jay	JB	Manager	5/2/2007	Packard SAP implementation status meeting with M. Cunningham, R. Heidenreich, J. Dixon, C. Zerull, A. Bianco and E&Y team.	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	5/2/2007	Preparation of materials for Packard SAP implementation status meeting with M. Cunningham, R. Heidenreich, J. Dixon, C. Zerull, A. Bianco and E&Y team.	3.8	\$330	\$1,254	A2
Cash	Kevin L.	KLC	Partner	5/2/2007	Conference call status update for Packard SAP implementation project.	1.9	\$575	\$1,093	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	5/2/2007	Review Packard draft deliverable; presentation with company	1.9	\$575	\$1,093	A2
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Meeting with F. Nance, A. Bianco, J. Dixon, J. Buser, J. Henning, T. Cooney and M. Hatzfeld to address the new risks and the updated SOX documentation for inventory and revenue as a result of the SAP implementation.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	5/3/2007	Reviewed client data request to send to N. Torres re: Dacor to SAP conversion.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	5/3/2007	Review documentation sent from A. Bianco to understand process for redesign roles based on audit requirements.	0.9	\$330	\$297	A2
Pedersen	Erik	EP	Senior	5/3/2007	Developing client assistance listing for SAP role redesign review	2.1	\$250	\$525	A2
Pedersen	Erik	EP	Senior	5/3/2007	Reviewing SAP Role Redesign work program	2.1	\$250	\$525	A2
Pedersen	Erik	EP	Senior	5/3/2007	Reviewing SAP role redesign summary documents provided by the client	3.8	\$250	\$950	A2
Cash	Kevin L.	KLC	Partner	5/4/2007	Meeting with M. Andrud re SAP implementation discussion and plans for 2007 re accounting for coming out of bankruptcy	1.4	\$575	\$805	A2
Cash	Kevin L.	KLC	Partner	5/4/2007	Prep for meeting with M. Andrud re SAP Packard project	2.1	\$575	\$1,208	A2
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Meeting with M. Andrud, K. Cash and S. Pacella to summarize key issues in SAP roll out plan	1.2	\$575	\$690	A2
Pacella	Shannon M.	SMP	Manager	5/4/2007	Attend meeting with M. Andrud, K. Cash and J. Henning to discuss status of Packard SAP implementation and SAP Governance Committee.	1.2	\$330	\$396	A2
Pedersen	Erik	EP	Senior	5/4/2007	Developing client assistance listing for SAP role redesign review	1.8	\$250	\$450	A2
Pedersen	Erik	EP	Senior	5/4/2007	Reviewing SAP role redesign summary documents provided by the client	3.6	\$250	\$900	A2
Buser	Jay	JB	Manager	5/7/2007	Preparing example documents for A. Bianco and F. Nance for Packard Application control testing.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	5/7/2007	Reviewed documentation provided by A. Bianco based on our client assistance listing in order to perform testing procedures.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/7/2007	Meeting with A. Bianco to discuss status on providing the documentation we requested to perform our testing procedures on the SAP role redesign project.	1.1	\$330	\$363	A2
Pedersen	Erik	EP	Senior	5/7/2007	SAP Role redesign update call with S. Pacella and A. Bianco.	0.8	\$250	\$200	A2
Pedersen	Erik	EP	Senior	5/7/2007	Reviewing SAP role redesign documentation obtained from A. Bianco.	1.9	\$250	\$475	A2
Buser	Jay	JB	Manager	5/9/2007	Conference call to discuss project management feedback from Packard SAP implementation with M. Cunningham, R. Heidenreich, K. Wittman, and B. Devitt	1.0	\$330	\$330	A2
Cash	Kevin L.	KLC	Partner	5/9/2007	Follow-up re final deliverable discussions with Delphi team-Project management piece	1.4	\$575	\$805	A2
Devitt	Barry J.	BJD	Senior Manager	5/9/2007	Help prepare deliverable for SAP project.	4.4	\$520	\$2,288	A2
Cash	Kevin L.	KLC	Partner	5/10/2007	Follow-up re final deliverable discussions with Delphi team-Project management piece	1.2	\$575	\$690	A2
Devitt	Barry J.	BJD	Senior Manager	5/10/2007	Discuss deliverable with K. Cash.	0.8	\$520	\$416	A2
Devitt	Barry J.	BJD	Senior Manager	5/10/2007	Finalize report for management.	2.8	\$520	\$1,456	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2007	Conference call with B. Devitt and K. Cash re: program management recommendations	0.8	\$575	\$460	A2
Buser	Jay	JB	Manager	5/11/2007	Review of SAP compensating control testing performed.	1.1	\$330	\$363	A2
Henning	Jeffrey M.	JMH	Partner	5/11/2007	Conference calls with B. Devitt and K. Cash re: program management recommendations	0.2	\$575	\$115	A2
Clarke	Hayley L.	HLC	Staff	5/15/2007	Update estimated hours table for J. Buser.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	5/15/2007	Revise documentation to provide as an example.	1.7	\$220	\$374	A2
Pacella	Shannon M.	SMP	Manager	5/15/2007	Review documentation sent from N. Torres to identify status on documentation requests.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	5/17/2007	Preparing example documents for A. Bianco and F. Nance for Packard Application control testing.	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	5/17/2007	Pulling together example business process documentation for M. Andrud.	0.6	\$330	\$198	A2
Clarke	Hayley L.	HLC	Staff	5/17/2007	Revise documentation to provide as an example.	0.5	\$220	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/17/2007	Meeting with J. Nolan, S. Pacella and certain IT personnel to discuss the status of the DGL to SAP conversion, including how the Company is addressing the new control environment.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with J. Nolan and R. Otto, N. Miller, and M. Stille to discuss project status/project documentation for the DGL to SAP conversion	2.6	\$330	\$858	A2
Pedersen	Erik	EP	Senior	5/17/2007	Review of meeting presentation for SAP Role Redesign	1.2	\$250	\$300	A2
Pedersen	Erik	EP	Senior	5/17/2007	Review of project plan for SAP Role redesign	2.6	\$250	\$650	A2
Stille	Mark Jacob	MJS	Senior	5/17/2007	DGL to SAP conversion meeting with S. Pacella, N. Miller and J. Nolan.	2.4	\$250	\$600	A2
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Downloaded documents from the SharePoint relating to Dacor to SAP conversion and updated the request list.	3.6	\$140	\$504	A2
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Downloaded documents from the SharePoint relating to DGL to SAP conversion.	2.6	\$140	\$364	A2
Pacella	Shannon M.	SMP	Manager	5/18/2007	Develop work program to perform audit procedures around conversion from Dacor to SAP.	0.8	\$330	\$264	A2
Pedersen	Erik	EP	Senior	5/18/2007	Review of meeting presentation for SAP Role redesign	1.1	\$250	\$275	A2
Buser	Jay	JB	Manager	5/21/2007	Attendance of client call for proj. mgmt and prog. governance w/ R. Heidenreich, K. Wittman, J. Henning, and B. Devitt	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Created a question list with the outstanding materials for step 1, Project plan review.	0.7	\$140	\$98	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Gained an understanding of the project objectives, structure, phases, and timelines as well as assess the impact of the project on the control environment.	3.4	\$140	\$476	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Gained an understanding of the project plan and reviewed the activities included.	3.8	\$140	\$532	A2
Buser	Jay	JB	Manager	5/23/2007	Internal proj. mgmt/program governance call w/ B. Devitt and J. Henning	0.5	\$330	\$165	A2
Ciungu	Roxana M.	RMC	Staff	5/23/2007	Review the Test Directory website to evaluate the documentation.	0.8	\$140	\$112	A2
Henning	Jeffrey M.	JMH	Partner	5/23/2007	Packard findings review call	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	5/24/2007	Preparation of Delphi SAP billing (April 07) schedule per J. Buser.	0.4	\$140	\$56	A2
Buser	Jay	JB	Manager	5/24/2007	Attendance of client call for proj. mgmt and prog governance w/ R. Heidenreich, K. Wittman, J. Henning, and B. Devitt	0.9	\$330	\$297	A2
Devitt	Barry J.	BJD	Senior Manager	5/24/2007	Attendance of client call for proj. mgmt and prog governance w/ R. Heidenreich, K. Wittman, J. Henning, and J. Buser	2.5	\$520	\$1,300	A2
Henning	Jeffrey M.	JMH	Partner	5/24/2007	Packard findings review call	1.2	\$575	\$690	A2
Pedersen	Erik	EP	Senior	5/24/2007	Reviewing SAP Role Redesign management presentations and project plan	3.3	\$250	\$825	A2
Buser	Jay	JB	Manager	5/29/2007	Review of PowerPoint slides for management responses.	1.0	\$330	\$330	A2
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Met with S. Pacella to discuss the status of Dacor to SAP project.	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Downloaded change request management forms for the server for Dacor to SAP project and review them for completeness.	3.1	\$140	\$434	A2
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Downloaded IQA and RD forms from the server for Dacor to SAP project and review them for completeness.	3.3	\$140	\$462	A2
Pacella	Shannon M.	SMP	Manager	5/29/2007	Provide feedback to team's questions.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	5/29/2007	Contact J. Nolan on additional questions regarding documentation requests.	0.3	\$330	\$99	A2
Miller	Nicholas S.	NSM	Manager	5/31/2007	Call with J. Garrett, S. Pacella and corporate accounting staff to discuss the implementation of SAP for the headquarters GL.	0.9	\$330	\$297	A2
Ciungu	Roxana M.	RMC	Staff	6/1/2007	SAP application controls testing review for inventory and revenue process.	2.4	\$140	\$336	A2
Ciungu	Roxana M.	RMC	Staff	6/1/2007	SAP application controls testing review for expenditure process.	2.7	\$140	\$378	A2
Stille	Mark Jacob	MJS	Senior	6/1/2007	Time spent reviewing Dacor to SAP documentation, workplan, questions with R. Ciungu.	0.6	\$250	\$150	A2
A2 SAP Pre-Implementation Project Total:						125.8		\$39,321	

Saginaw 2007 Audit

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	4/19/2007	Met with G. Imberger to discuss walkthrough strategy	0.7	\$140	\$98	A2
Craig	Tashawna N.	TNC	Staff	4/19/2007	Prepared PBC list for walkthroughs	6.9	\$140	\$966	A2
Chamarro	Destiny D.	DDC	Staff	4/20/2007	Steering-Created folders to store workpapers relating to walkthroughs.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	4/20/2007	Steering-Discussion with G. Imberger to discuss action plan to complete walkthroughs.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	4/20/2007	Steering-Generated Client assistance request list for Steering to conduct walkthroughs.	3.1	\$220	\$682	A2
Chamarro	Destiny D.	DDC	Staff	4/20/2007	Steering-Reviewed client assistance list prepared by S. Craig for completeness.	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	4/20/2007	Prepared PBC list for walkthroughs	8.1	\$140	\$1,134	A2
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Documented the inventory walkthrough.	5.4	\$220	\$1,188	A2
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Meeting with D. Huston to discuss any changes regarding the processing of inventory.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Meet with V. Zolinski and S. Hatch to obtain the documents needed to walkthrough the inventory process.	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	4/23/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Met with B. Prueter to discuss status of walkthroughs	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Performed walkthrough for the Expenditure Cycle	1.2	\$140	\$168	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Performed walkthrough for the Fixed Asset Cycle	4.0	\$140	\$560	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Reviewed PY walkthroughs to determine necessary documentation	2.4	\$140	\$336	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, and L. Briggs regarding the timeline to proceed on walkthroughs.	0.3	\$470	\$141	A2
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Documented the inventory walkthrough.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Meet with V. Zolinski and S. Hatch to obtain the documents needed to walkthrough the inventory process.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	4/24/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	4/24/2007	Met with B. Prueter to discuss status of walkthroughs	0.6	\$140	\$84	A2
Craig	Tashawna N.	TNC	Staff	4/24/2007	Performed walkthrough for the Fixed Asset Cycle	3.8	\$140	\$532	A2
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	4/25/2007	Steering-Update status meeting with B. Prueter.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with B. Prueter to discuss status of walkthroughs	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with D. Gustin to discuss status of Revenue walkthrough	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with P. O'Bee to discuss status of Fixed Asset walkthrough	0.5	\$140	\$70	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Performed walk-through for Revenue cycle	2.7	\$140	\$378	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Performed Walk-through for the Fixed Asset Cycle	1.4	\$140	\$196	A2
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	4/26/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	4/26/2007	Met with B. Prueter to discuss status of walkthroughs	0.6	\$140	\$84	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Met with P. O'Bee to discuss status of Fixed Asset walkthrough	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Performed walk-through for Revenue cycle	1.8	\$140	\$252	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Performed Walk-through for the Expenditure Cycle	5.1	\$140	\$714	A2
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Steering-Documented the inventory walkthrough.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Steering-Documented the Revenue Cycle walkthrough.	4.6	\$220	\$1,012	A2
Chamarro	Destiny D.	DDC	Staff	4/27/2007	Steering-Reviewed documents provided by D. Gustin to document the Revenue Cycle walkthrough.	0.9	\$220	\$198	A2
Craig	Tashawna N.	TNC	Staff	4/27/2007	Performed walkthrough for the Expenditure Cycle	3.8	\$140	\$532	A2
Craig	Tashawna N.	TNC	Staff	4/27/2007	Performed walkthrough for the Fixed Asset Cycle	3.4	\$140	\$476	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Discussed open items/questions with S. Hatch and V. Zolinski regarding inventory costing.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Reviewed the Fixed Asset Walkthrough.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Status update with B. Prueter regarding status of open items.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed Inventory Costing walkthrough.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed Revenue Cycle Walkthrough.	2.2	\$220	\$484	A2
Craig	Tashawna N.	TNC	Staff	4/30/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	3.2	\$140	\$448	A2
Craig	Tashawna N.	TNC	Staff	4/30/2007	Saginaw - Performed Walkthrough of the Fixed Asset Cycle	5.1	\$140	\$714	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update discussion with G. Imberger.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update discussion with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update with B. Prueter regarding status of open items.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Discussed open items with Human Resource relating to the payroll cycle.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Reviewed the Fixed Asset Walkthrough.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Developed Employee Cost Cycle Walkthrough.	3.2	\$220	\$704	A2
Craig	Tashawna N.	TNC	Staff	5/1/2007	Saginaw - Performed Walkthrough of the Employee Cost Cycle	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	5/1/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	7.4	\$140	\$1,036	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Reviewed the Fixed Asset Walkthrough.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Status update discussion with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed Fixed Asset Walkthrough with M. Hatzfeld during his review.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed open items with Human Resource relating to the payroll cycle.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Status update discussion with G. Imberger.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Developed Employee Cost Cycle Walkthrough.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Completed Inventory Costing walkthrough.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed inventory walkthrough with G. Imberger during the review process.	1.8	\$220	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Performed Walkthrough of the Employee Cost Cycle	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Met with G. Imberger to discuss review notes related to Fixed Asset walkthrough	1.3	\$140	\$182	A2
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	6.8	\$140	\$952	A2
Imberger	Guido	GI	Senior Manager	5/2/2007	Review walkthroughs (Fixed Assets and Inventory costing) at Delphi Saginaw.	5.6	\$470	\$2,632	A2
Chamarro	Destiny D.	DDC	Staff	5/3/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/3/2007	Steering-Developed Employee Cost Cycle Walkthrough.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/3/2007	Steering-Completed Inventory Costing walkthrough.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/7/2007	Steering-Completed review notes relating to the Inventory Walkthrough.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/7/2007	Steering-Completed review notes relating to the Fixed Asset Walkthrough.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/7/2007	Steering-Discussed walkthroughs with G. Imberger.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/7/2007	Steering-Worked on the Purchases and Accounts Payable walkthrough.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	5/7/2007	Review walkthrough of the sales cycle for the 2007 audit of Delphi Saginaw.	1.9	\$470	\$893	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Fixed Asset Walkthrough.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Inventory Walkthrough.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Worked on the Purchases and Accounts Payable walkthrough.	0.5	\$220	\$110	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Discussed walkthroughs open items with B. Prueter and B. Krauseneck.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Worked on the Payroll walkthrough.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Revenue Cycle Walkthrough.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	5/8/2007	Review expenditure and Payroll walkthrough for Saginaw Steering.	3.1	\$470	\$1,457	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Saginaw: pulled Hyperion schedules per request of K. Tau.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	5/17/2007	Timing and staffing considerations in non sale scenarios	1.3	\$575	\$748	A2
Horner	Kevin John	KJH	Staff	5/29/2007	Saginaw Audit: pulled Hyperion and DGL data for D. Chamarro relating to Saginaw work.	0.9	\$220	\$198	A2
A2 Saginaw 2007 Audit Project Total:						153.6		\$30,549	
Saginaw Carve-Out Audit									
Imberger	Guido	GI	Senior Manager	5/2/2007	Correspondence with E&Y Spain regarding their carve out audit as of 12/31/2006 of Steering Spain	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Tychy, Poland summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Livorno, Italy summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Cadiz, Spain audit strategies memorandum provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Lingyun, China summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	1.9	*\$235	\$447	A2
Imberger	Guido	GI	Senior Manager	5/7/2007	Review of draft carve out financial statements to develop a question list and a plan to proceed on the carve out audit of Delphi Steering as of 12/31/2006.	6.2	\$470	\$2,914	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Complete the ICFC for the Steering Carve-out.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/8/2007	Steering-Tied 2005 Balance Sheet Bridge to 2005 10K.	1.3	\$220	\$286	A2
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Coordination of Saginaw EL to B. Thelen per J. Henning.	0.2	\$140	\$28	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Processes the RADAR report to review statistics and to identify and open items.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Tied 2005 Balance Sheet Bridge to 2005 10K.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Complete the ICFC for the Steering Carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Ran PASSA's for all the significant accounts.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Prepared the Independence template for non-issuers for the Steering Carve-out.	2.4	\$220	\$528	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Discussed the workplan designed to reviewed the 2005 & 2006 Corporate adjustments to the Steering division in preparation of standalone financial statements with M. Hatzfeld and G. Imberger.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Reviewed the 2005 Corporate adjustments to the Steering division in preparation of standalone financial statements.	2.1	\$220	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Tychy, Poland fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Livorno, Italy fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Cadiz, Spain fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Lingyun, China fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	1.9	*\$235	\$447	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2007	Carve out audit status call with M. Hatzfeld	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	5/10/2007	Prepare a summary of changes made to the audited Hyperion balance sheet to prepare the carve out financial statement of Steering Division.	2.6	\$470	\$1,222	A2
Imberger	Guido	GI	Senior Manager	5/10/2007	Review of provided workpapers relative to the carve out financial statement of Delphi Saginaw.	6.6	\$470	\$3,102	A2
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Steering-Discussed the status of the review of the Corporate adjustments.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Steering-Prepare footnote support for inclusion into E&Y's workpapers.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Steering-Reviewed the 2005 Corporate adjustments to the Steering division in preparation of standalone financial statements.	2.4	\$220	\$528	A2
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Steering-Reviewed the 2006 Corporate adjustments to the Steering division in preparation of standalone financial statements.	4.1	\$220	\$902	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Meeting with R. Marcola and J. Montgomery to discuss significant GAAP checklist disclosure requirements for carve-out financial statements	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Update meeting with J. Perkins to provide update on carve-out audit fieldwork procedures.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	2.0	*\$235	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Review of KPMG-provided support for push-down and allocation adjustments for 2005 and 2006 Steering Division carve-out financial statements	2.6	\$470	\$1,222	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	5/11/2007	Call with D. Chamarro and G. Imberger on carve out status.	0.3	\$275	\$83	A2
Chamarro	Destiny D.	DDC	Staff	5/14/2007	Steering-Discussed with K. Tau the status of Carve-out adjustments and provided explanation regarding work performed.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/14/2007	Steering-Documented 2006 adjustments to the Financial Statements.	1.1	\$220	\$242	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Discussion with J. Perkins related to Cadiz audit status and significant issues and risks encountered.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Steering-Travel time roundtrip to Saginaw from Troy to attend FD and AFD meeting.	2.1	*\$235	\$494	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Review of planning activities 1 through 8 in AWS	3.2	\$470	\$1,504	A2
Henning	Jeffrey M.	JMH	Partner	5/14/2007	Conf call re: Status of carve out and 2007 audit planning	0.4	\$575	\$230	A2
Tau	King-Sze	KST	Senior	5/14/2007	Discussion with D. Chamarro on 2005 and 2006 adjustments tie out.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	5/14/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.4	\$275	\$935	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Discussed open questions regarding the carve-out with E. Reinhert.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the Cash Flow Statement with G. Imberger.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Update meeting with G. Imberger and K. Tau discussing the status of the carve-out.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/15/2007	Steering-Ticked and Tied the Carve-out Financial Statements.	2.9	\$220	\$638	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local Polish engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local China engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local Italian engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	5/15/2007	Review KPMG Carve out model as of 12.31.2005 for Delphi Steering Carve out purposes.	3.7	\$470	\$1,739	A2
Imberger	Guido	GI	Senior Manager	5/15/2007	Review KPMG model as of 12.31.2006 for Delphi Steering carve out financials.	4.8	\$470	\$2,256	A2
Tau	King-Sze	KST	Senior	5/15/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	5/15/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	2.7	\$275	\$743	A2
Tau	King-Sze	KST	Senior	5/15/2007	Tie out of Corporate balance to Hyperion for carve out adjustments.	4.2	\$275	\$1,155	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Discussed open questions regarding the carve-out with E. Reinhert.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Ticked and Tied the Carve-out Financial Statements Footnotes	2.3	\$220	\$506	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Ticked and Tied the Carve-out Financial Statements.	2.7	\$220	\$594	A2
Tau	King-Sze	KST	Senior	5/16/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	5/16/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.2	\$275	\$880	A2
Tau	King-Size	KST	Senior	5/16/2007	Tie out of Corporate balance to Hyperion for carve out adjustments.	3.7	\$275	\$1,018	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the Cash Flow Statement with G. Imberger.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Ticked and tied the Carve-out Financial Statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Ticked and tied the Carve-out Financial Statements Footnotes	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Update meeting with G. Imberger and K. Tau discussing the status of the carve-out.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Performed journal entry testing for all journal vouchers selected due to lower scope.	2.1	\$220	\$462	A2
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Updated the planning and conclusion memos.	1.6	\$140	\$224	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Discussion with J. Perkins related to Cadiz audit status and significant issues and risks encountered.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Review of planning activities 1 through 8 in AWS	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Steering-Travel time roundtrip to Saginaw from Troy to attend FD and AFD meeting.	2.1	*\$235	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Conference call with local Spanish engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.9	\$470	\$893	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Status meeting with J. Perkins on carve out related topics.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Prepare summary of status on carve out audit for management.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	5/17/2007	Review summary of unrecorded differences (prepared by D&T as of 12/31/2005) to identify potential errors in TB of Steering Division to be transferred to the Steering Division carve out summary of audit differences (prior year errors)	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review question list to be submitted to Steering Division for carve out audit purposes.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review information received last year on opening balance adjustments made in KPMG carve out model to determine whether the division already provided information.	1.8	\$470	\$846	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review workpapers for carve out financial statements with regard to Cash Flow Statement.	2.4	\$470	\$1,128	A2
Tau	King-Sze	KST	Senior	5/17/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	5/17/2007	Review journal entry testing.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	5/17/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	5/17/2007	Discussion with G. Imberger on 2005 and 2006 adjustments tie out questions and open items.	1.6	\$275	\$440	A2
Tau	King-Sze	KST	Senior	5/17/2007	Tie out of Corporate balance to Hyperion for carve out adjustments.	2.8	\$275	\$770	A2
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Updated the planning and conclusion memos.	0.5	\$140	\$70	A2
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent updating AWS file for IT work related to Saginaw Carve-Out.	1.6	\$250	\$400	A2
Tau	King-Sze	KST	Senior	5/18/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.1	\$275	\$853	A2
Tau	King-Sze	KST	Senior	5/18/2007	Review journal entry testing.	3.2	\$275	\$880	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Review of pension obligation details provided by R. Marcola related to Steering business pension plans.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Preparation for conference call with D. Knill to discuss status of Platinum transaction.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Discussion with J. Perkins regarding company position on Cogen accounting and conclusions reached relative to continued consolidation of Cadiz, Spain location.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Meeting with R. Marcola to discuss E&Y comments on second draft of 2006 audited financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Scheduling of resources for next two weeks to finalize audit of Corporate allocations and financial reporting for 2006 audited financial statements.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Discussion with R. Marcola relative to the carve out financial statements.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Prepare a workplan and a status of the Steering Carve out audit. (assign team members and estimate time necessary to perform those worksteps).	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Conference call with R. Marcola to discuss our questions on the Steering Carve out financial statements.	1.1	\$470	\$517	A2
Pacella	Shannon M.	SMP	Manager	5/22/2007	Review of AWS file, sign-off of workpapers and customization of workplans.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Work performed relating to review notes generated by M. Hatzfeld during the review of the carve-out workpapers.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Reviewed open items list provided by G. Imberger.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Reviewed scheduling/timeline for carve-out provided by G. Imberger.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Assisted M. Hatzfeld in review of Carve-out workpapers.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Assisted M. Hatzfeld in review of Carve-out Financial Statements.	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of footnote support for carve-out financial statements.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of Hyperion Bridge reporting for the years ended 2005 and 2006, for purposes of the carve-out financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of Financial Statement tie-out workpapers.	3.2	\$470	\$1,504	A2
Pacella	Shannon M.	SMP	Manager	5/23/2007	Review of AWS file, sign-off of workpapers and customization of workplans.	0.8	\$330	\$264	A2
Stille	Mark Jacob	MJS	Senior	5/23/2007	Updating of AWS file worksteps - adding documentation.	5.5	\$250	\$1,375	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Reviewed open items list provided by G. Imberger.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Assisted M. Hatzfeld in review of Carve-out workpapers.	1.9	\$220	\$418	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Assisted M. Hatzfeld in review of Carve-out Financial Statements.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Work performed relating to review notes generated by M. Hatzfeld during the review of the carve-out workpapers.	3.2	\$220	\$704	A2
Ciungu	Roxana M.	RMC	Staff	5/24/2007	Compared the carve-out AWS files with the 2006 corporate file.	3.4	\$140	\$476	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Review of Financial Statement tie-out workpapers.	3.1	\$470	\$1,457	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Discussed review items with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Generated open items/request list to provide to client.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	3.2	\$220	\$704	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Completed review items related to the carve-out adjustments.	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Conference call with D. Knill and J. Perkins to discuss status of Steering sale.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Review of open items list prepared by team to be presented to Saginaw division, Corporate Accounting and KPMG.	2.9	\$470	\$1,363	A2
Stille	Mark Jacob	MJS	Senior	5/29/2007	Updating/completion of AWS file for Steering.	1.1	\$250	\$275	A2
Tau	King-Sze	KST	Senior	5/29/2007	Discussion with D. Chamarro on review notes and carve out questions.	3.2	\$275	\$880	A2
Tau	King-Sze	KST	Senior	5/29/2007	Working on tying out carve out adjustments.	2.2	\$275	\$605	A2
Tau	King-Sze	KST	Senior	5/29/2007	Working on clearing review notes.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Discussed review items with K. Tau.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Generated open items/request list to provide to client.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Completed review items related to the carve-out adjustments.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Discussed open items/open requests with M. Hatzfeld.	2.7	\$220	\$594	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Tied Corporate balances provided by the Steering Division to E&Y's year-end audit workpapers.	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/30/2007	Review of open items list prepared by team to be presented to Saginaw division, corporate accounting and KPMG.	4.1	\$470	\$1,927	A2
Tau	King-Sze	KST	Senior	5/30/2007	Discussion with D. Chamorro on review notes and carve out questions.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	5/30/2007	Preparing carve out open questions/items.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	5/30/2007	Discussion with M. Hatzfeld and D. Chamorro on carve out open items and questions.	2.8	\$275	\$770	A2
Tau	King-Sze	KST	Senior	5/30/2007	Working on tying out carve out adjustments.	1.6	\$275	\$440	A2
Tau	King-Sze	KST	Senior	5/30/2007	Working on clearing review notes.	1.3	\$275	\$358	A2
Chamarro	Destiny D.	DDC	Staff	5/31/2007	Steering-Discussed review items with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/31/2007	Steering-Generated open items/request list to provide to client.	1.2	\$220	\$264	A2
Tau	King-Sze	KST	Senior	5/31/2007	Working on tie out of Corporate balance to Corporate 10K workpaper for carve out adjustments.	1.9	\$275	\$523	A2
Tau	King-Sze	KST	Senior	5/31/2007	Working on tying out carve out adjustments.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	5/31/2007	Working on clearing review notes.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	5/31/2007	Preparing carve out open questions/items.	2.8	\$275	\$770	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Generated open items/request list to provide to client.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Tied Corporate balances provided by the Steering Division to E&Y's year end audit workpapers.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Completed review items related to the carve-out adjustments.	1.9	\$220	\$418	A2
A2 Saginaw Carve-Out Project Total:						<u>261.3</u>		<u>\$82,339</u>	
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						<u>822.3</u>		<u>\$271,481</u>	
Tax Bankruptcy - A3									
Blank	Jacob M.	JMB	Partner	4/30/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, R. Ward, M. Ericson, and Skadden.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	4/30/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, R. Ward, J. Blank, and Skadden.	0.3	\$550	\$165	A3
Ward	Richard D.	RDW	Executive Director	4/30/2007	Weekly status update call with M. Ericson, J. Blank, Skadden and tax department personnel	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/3/2007	Reviewing schedules 13g/d for potential 382 impact and preparation for discussion with Skadden.	1.2	\$550	\$660	A3
Blank	Jacob M.	JMB	Partner	5/7/2007	Reviewing professional fee issue.	0.4	\$750	\$300	A3
Tosto	Cathy I.	CIT	Partner	5/7/2007	Finalize file for professional fee issue	0.2	\$680	\$136	A3
Ericson	Molly	ME	Manager	5/8/2007	Reconciling emergence date scenarios	1.9	\$550	\$1,045	A3
Ericson	Molly	ME	Manager	5/8/2007	Reviewing and editing emergence date scenarios	3.4	\$550	\$1,870	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Call with Feinberg from Skadden regarding modeling questions	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Review updated change-date alternative models	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Work with M. Ericson on model reflecting alternative emergence dates	1.3	\$750	\$975	A3
Blank	Jacob M.	JMB	Partner	5/10/2007	Reviewing tax forecast models.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/10/2007	Review and discussion of tax forecast model with R. Ward.	1.2	\$550	\$660	A3
Tucker	Howard J.	HJT	Partner	5/10/2007	Reviewing tax forecast models.	3.1	\$750	\$2,325	A3
Ward	Richard D.	RDW	Executive Director	5/10/2007	Call with D. Kelley regarding information needed for meeting with management	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	5/10/2007	Discuss alternative emergence date models with H. Tucker, follow up on questions accordingly.	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	5/11/2007	Reviewing management presentation.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	5/11/2007	Reviewing tax forecast model, transmitting to Skadden, discussion with R. Ward, H. Tucker, and D. Kelley.	1.4	\$550	\$770	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing models	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing management presentation	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing and discussing management presentation with D. Kelley and R. Ward	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/11/2007	Discussion with H. Tucker, D. Kelley and M. Ericson regarding management presentation.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/11/2007	Review and revise alternative change date models with H. Tucker and M. Ericson	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	5/13/2007	Reviewing forecast models.	0.9	\$750	\$675	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	5/13/2007	Preparing summary of current tax forecast models.	1.2	\$550	\$660	A3
Blank	Jacob M.	JMB	Partner	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, H. Tucker and M. Ericson.	1.1	\$750	\$825	A3
Blank	Jacob M.	JMB	Partner	5/14/2007	Reviewing forecast models.	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	5/14/2007	Discussion with L. Piatt regarding model and summary.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/14/2007	Review and discuss summary with R. Ward; transmit to attorneys accordingly.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, H. Tucker and J. Blank.	1.0	\$550	\$550	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, J. Blank and M. Ericson.	1.1	\$750	\$825	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Discuss 414(l) deduction scenarios with R. Ward and M. Ericson	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Reviewing tax forecast models.	3.2	\$750	\$2,400	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Discuss 414(l) deduction scenarios with H. Tucker and M. Ericson	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Weekly status update call with Delphi Tax Management, Skadden, H. Tucker, M. Ericson and L. Piatt	1.0	\$750	\$750	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Review summary of 414(l) deduction summaries, discuss with M. Ericson	1.8	\$750	\$1,350	A3
Blank	Jacob M.	JMB	Partner	5/15/2007	Discuss due diligence report with R. Ward and H. Tucker	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	5/15/2007	Call with R. Ward, C. Tosto and J. McBride regarding tax basis balance sheets and net unrealized built-in loss calculations	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Call with S. Gale, R. Ward and C. Tosto regarding tax basis balance sheets	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Planning/open issues discussion with R. Ward, H. Tucker, and L. Piatt.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Prepare email regarding tax requirements for valuations	1.6	\$550	\$880	A3
Ericson	Molly	ME	Manager	5/15/2007	Reviewing/analyzing schedules 13g/d filed since 12/31/06 for Sec. 382 purposes	2.3	\$550	\$1,265	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	5/15/2007	Discussion with C. Tosto re NUBIL issues.	0.6	\$600	\$360	A3
Piatt	Lauren E.	LEP	Staff	5/15/2007	Prepared a summary for the Delphi models and updated the models accordingly.	1.4	\$200	\$280	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Piatt	Lauren E.	LEP	Staff	5/15/2007	Travel time to New York from Atlanta to participate in a group discussion that examined the status of this engagement.	1.4	*\$100	\$140	A3
Tosto	Cathy I.	CIT	Partner	5/15/2007	Call with V. Strehlow re Delphi-IRS meeting.	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	5/15/2007	Discuss tax basis balance sheet status with R. Ward and J. McBride	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	5/15/2007	Begin review of PwC due diligence report	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	5/15/2007	Discuss due diligence report with J. Blank and R. Ward.	0.9	\$750	\$675	A3
Tucker	Howard J.	HJT	Partner	5/15/2007	Work with R. Ward and M. Ericson to determine further analysis required and information needed on Delphi cash tax calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Discuss due diligence report with J. Blank and H. Tucker	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Review 414(l) no deduction scenarios	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Work with H. Tucker and M. Ericson to determine further analysis required and information needed on Delphi cash tax calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Travel time roundtrip to New York from Atlanta to work through cash tax analysis with H. Tucker, M. Ericson and L. Piatt.	5.0	*\$375	\$1,875	A3
Blank	Jacob M.	JMB	Partner	5/16/2007	Reviewing tax forecast models.	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	5/16/2007	Discussing technical issues with L. Piatt for memo purposes	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	5/16/2007	Reviewing/analyzing schedules 13g/d filed since 12/31/06 for Sec. 382 purposes	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	5/16/2007	Reviewing summary and transmitting updated model scenarios to attorneys	1.6	\$550	\$880	A3
Piatt	Lauren E.	LEP	Staff	5/16/2007	Begin preparation of memo for the client that explores the issues that the client needs to be aware of .	0.8	\$200	\$160	A3
Piatt	Lauren E.	LEP	Staff	5/16/2007	Pulled recent 13-ds and 13-gs for a 382 study.	1.2	\$200	\$240	A3
Strehlow	Val	VPS	Senior Manager	5/16/2007	Call with C. Tosto re Delphi-IRS meeting.	0.3	\$600	\$180	A3
Strehlow	Val	VPS	Senior Manager	5/16/2007	Review and respond to documents provided to IRS.	0.3	\$600	\$180	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Strehlow	Val	VPS	Senior Manager	5/16/2007	Pre-meeting call with Delphi tax executives regarding documents provided to IRS.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CIT	Partner	5/16/2007	Coordinate meeting related to professional fees	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	5/16/2007	Review PwC due diligence report	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	5/16/2007	Reviewing tax forecast models.	3.6	\$750	\$2,700	A3
Ward	Richard D.	RDW	Executive Director	5/16/2007	Work on owner shift analysis.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	5/16/2007	Review 13D's	0.4	\$750	\$300	A3
Piatt	Lauren E.	LEP	Staff	5/17/2007	Continued preparation of memo for the client that explores the issues that the client needs to be aware.	0.9	\$200	\$180	A3
Piatt	Lauren E.	LEP	Staff	5/17/2007	Travel time from New York to Atlanta to participate in a group discussion that examined the status of this engagement.	1.7	*\$100	\$170	A3
Tosto	Cathy I.	CIT	Partner	5/17/2007	Call with S. Gale regarding tax basis balance sheet and valuation issues	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	5/17/2007	Discussion with D. Kelley related to NUBIL issues	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	5/17/2007	Meet with J. McBride to discuss drafting of NUBIL valuation white paper	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	5/17/2007	Discuss valuation and tax basis issues with S. Gale and C. Tosto.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	5/17/2007	Follow-up discussion with H. Tucker regarding valuation and tax basis issues.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/18/2007	Call with S. Gale, R. Ward and C. Tosto regarding tax basis balance sheets	0.3	\$550	\$165	A3
Piatt	Lauren E.	LEP	Staff	5/18/2007	Drafting memo regarding 382 issues.	0.9	\$200	\$180	A3
Tucker	Howard J.	HJT	Partner	5/18/2007	Reviewing open items related to cash tax model.	1.6	\$750	\$1,200	A3
Blank	Jacob M.	JMB	Partner	5/21/2007	Weekly status call with R. Ward, H. Tucker, M. Ericson, Skadden, J. Whitson and S. Gale.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	5/21/2007	Weekly status call with R. Ward, H. Tucker, J. Blank, Skadden, J. Whitson and S. Gale.	0.2	\$550	\$110	A3
Tosto	Cathy I.	CIT	Partner	5/21/2007	Discuss NUBIL/382 issue with D. Kelley	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	5/21/2007	Discussion with T. Tamer related to NUBIL valuation issue.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	5/21/2007	Follow-up with M. Erickson related to NUBIL model	0.2	\$680	\$136	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	5/21/2007	Weekly status call with attorneys, the Company, H. Tucker, J. Blank, and M. Ericson	0.3	\$750	\$225	A3
Ward	Richard D.	RDW	Executive Director	5/21/2007	Discussion with S. Gale regarding various issues including status of tax basis balance sheet work and valuations	0.8	\$750	\$600	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	5/22/2007	Call with C. Tosto, D. Kelley & H. Tucker re NUBIL issue, tax basis balance sheet & next steps.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	5/22/2007	Review slides from D. Kelley.	1.1	\$600	\$660	A3
Piatt	Lauren E.	LEP	Staff	5/22/2007	Completion of researching the effects of section 382 on Delphi's NOL's after its emergence from bankruptcy.	2.4	\$200	\$480	A3
Piatt	Lauren E.	LEP	Staff	5/22/2007	Completion of memo that explores the tax effects on the company's NOL's after it emerges from bankruptcy.	3.4	\$200	\$680	A3
Piatt	Lauren E.	LEP	Staff	5/22/2007	Begin drafting memo that discusses the tax issues related to section 382 and the company's NOL's.	3.7	\$200	\$740	A3
Strehlow	Val	VPS	Senior Manager	5/22/2007	Call with C. Tosto and Delphi personnel in preparation for 5/25 meeting/call with IRS.	0.3	\$600	\$180	A3
Strehlow	Val	VPS	Senior Manager	5/22/2007	Review of file materials in preparation for 5/25 meeting/call with IRS.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review outline of bankruptcy tax issues	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Conference call with V. Strelow, M. Rozycki and S. Gale in preparation of meeting with IRS.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Conference call with D. Kelley, J. McBride, and H. Tucker to discuss critical needs for bankruptcy tax planning	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Conference call with V. Strelow to prepare for meeting with IRS.	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Conference call with D. Kelley and J. McBride related to review and comments/revisions to presentation materials addressing bankruptcy emergence tax planning	0.9	\$680	\$612	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review bankruptcy emergence tax planning presentation and make comments/revisions.	0.9	\$680	\$612	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review latest version of NOL/382/NUBIL model	1.4	\$680	\$952	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Reviewing 382 issues.	1.1	\$750	\$825	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	5/22/2007	Conference call with D. Kelley, J. McBride, and C. Tosto to discuss critical needs for bankruptcy tax planning	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Reviewing recent PLR and potential impact on Delphi.	1.1	\$750	\$825	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Call with R. Ward, M. Ericson and Skadden regarding 382 related issues.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	5/22/2007	Review recent Sec 382 change date plr, consider impact on Delphi's emergence plan	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	5/23/2007	Follow-up 382 discussion with R. Ward	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	5/23/2007	Preparing and submitting tax model scenarios to D. Kelley	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/23/2007	Call with R. Ward, H. Tucker and Skadden regarding 382 related issues.	0.8	\$550	\$440	A3
Piatt	Lauren E.	LEP	Staff	5/23/2007	Revisions to the 382 memo.	2.1	\$200	\$420	A3
Tosto	Cathy I.	CIT	Partner	5/23/2007	Call with H. Tucker, D. Kelley and R. Ward related to NUBIL analysis	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	5/23/2007	Prepare for meeting with IRS to discuss tax deduction for professional fees in bankruptcy	1.3	\$680	\$884	A3
Tucker	Howard J.	HJT	Partner	5/23/2007	Call with Gross, Sensenbrenner, Feinberg, R. Ward and M. Ericson regarding 382 (recent 13Gs/Ds, recent plr, etc.)	1.6	\$750	\$1,200	A3
Tucker	Howard J.	HJT	Partner	5/23/2007	Call with D. Kelley, H. Tucker and C. Tosto regarding tax accounting issues, tax basis balance sheets	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/23/2007	Call with D. Kelley, H. Tucker and C. Tosto regarding tax accounting issues, tax basis balance sheets	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	5/23/2007	Call with Gross, Sensenbrenner, Feinberg, H. Tucker and J. Ericson regarding 382 (recent 13Gs/Ds, recent plr, etc.)	1.6	\$750	\$1,200	A3
Ericson	Molly	ME	Manager	5/24/2007	Reviewing technical memo	2.1	\$550	\$1,155	A3
Tosto	Cathy I.	CIT	Partner	5/24/2007	Review PwC due diligence report	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	5/24/2007	Debrief with D. Kelley related to NUBIL discussions with J. Whitson	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	5/24/2007	Call with J. Whitson, R. Ward and D. Kelley regarding tax basis balance sheets and valuation issues	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/24/2007	Delphi - discussion regarding NUBIL	0.9	\$750	\$675	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	5/24/2007	Call with J. Whitson, H. Tucker and D. Kelley regarding tax basis balance sheets and valuation issues	1.2	\$750	\$900	A3
Strehlow	Val	VPS	Senior Manager	5/25/2007	Call with C. Tosto, IRS personnel, and Delphi personnel re Chapter 11 professional fee tax treatment.	1.8	\$600	\$1,080	A3
Tosto	Cathy I.	CIT	Partner	5/25/2007	Preparation for meeting with IRS	1.9	\$680	\$1,292	A3
Tosto	Cathy I.	CIT	Partner	5/25/2007	Meeting with IRS related to deductibility of professional fees	2.9	\$680	\$1,972	A3
Ericson	Molly	ME	Manager	5/29/2007	Planning/status discussion with R. Ward.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/29/2007	Weekly status call with J. Whitson, S. Gale, M. Lewis, R. Ward, and Skadden	0.3	\$550	\$165	A3
Kelley	Daniel F.	DFK	Partner	5/29/2007	Review and discussion of management presentation on bankruptcy tax issues	2.1	\$680	\$1,428	A3
Tosto	Cathy I.	CIT	Partner	5/29/2007	Discuss with T. Wetherington protocol within IRS to engage in conversations with National office related to professional fee controversy	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	5/29/2007	Weekly status update call with Skadden and Company tax department	0.6	\$750	\$450	A3
Kelley	Daniel F.	DFK	Partner	5/30/2007	Review and discussion of management presentation on bankruptcy tax issues	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	5/30/2007	Discuss with H. Tucker data needs for NUBIL analysis	0.4	\$680	\$272	A3
Berard	Peter	PB	Manager	5/31/2007	Conference call with S. Gale regarding appropriate sourcing of severance payments with regard to New York income tax withholding.	1.0	\$550	\$550	A3
Kelley	Daniel F.	DFK	Partner	5/31/2007	Discussion with R. Ward on Delphi bankruptcy calculations	2.1	\$680	\$1,428	A3
A3 Project Subtotal:						135.0		\$80,592	
* Billed at 1/2 of hourly billing rate									
Tax International - A3									
Mukhtar	Mark J.	MJM	Partner	5/2/2007	Call w/ B. Sparks to discuss step plan.	0.8	\$680	\$544	A3
Keown	Karen M.	KMK	Senior Manager	5/3/2007	Organize client meeting with B. Sparks	0.3	\$600	\$180	A3
Mukhtar	Mark J.	MJM	Partner	5/4/2007	Update step plan.	1.3	\$680	\$884	A3
Baier	Simone	SB	Senior	5/7/2007	Coordination with Polish, Mexican, Brazilian and German team to arrange meeting on May 14.	0.6	\$450	\$270	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Baier	Simone	SB	Senior	5/8/2007	Draft agenda for Delphi meeting on May 14.	0.6	\$450	\$270	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/8/2007	Review of the Polish step plan in preparation for the conference call on May 14.	1.1	\$650	\$715	A3
Mukhtar	Mark J.	MJM	Partner	5/8/2007	Review step plan to determine drivers.	1.5	\$680	\$1,020	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/9/2007	Review of the Polish step plan in preparation for the conference call on May 14.	3.9	\$650	\$2,535	A3
Baier	Simone	SB	Senior	5/10/2007	Correspondence with foreign office regarding meeting on May 14th (circulate step plan).	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	5/10/2007	Review step plan to check which points can be updated.	1.3	\$450	\$585	A3
Baier	Simone	SB	Senior	5/10/2007	Prepare email to E&Y Germany pointing out points that have to be updated on step plan.	0.6	\$450	\$270	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/10/2007	Review of the Polish step plan in preparation for the conference call May 14.	1.2	\$650	\$780	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/11/2007	Review of the Polish step plan in preparation for the conference call on May 14.	3.8	\$650	\$2,470	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier to discuss Brazilian restructuring steps.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier regarding introduction and discussion on next steps.	0.9	\$450	\$405	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$450	\$450	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$450	\$630	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Polish restructuring steps.	1.7	\$450	\$765	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with A. Maksymczak to discuss Polish restructuring steps.	0.7	\$450	\$315	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier to discuss Brazilian restructuring steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$750	\$750	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	5/14/2007	Preparation for meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier including review of step-plans.	1.6	\$750	\$1,200	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier regarding introductions and to discuss next steps.	3.3	\$750	\$2,475	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/14/2007	Conference call re Polish step plan	2.9	\$650	\$1,885	A3
Menger	Jorg	JM	Partner	5/14/2007	Review RETT planning and consider whether partnership exemptions are available for Holdco KG	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting w/ B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss next steps.	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting in with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier regarding Brazilian restructuring steps.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$680	\$204	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$680	\$680	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Polish restructuring steps.	1.7	\$680	\$1,156	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with A. Maksymczak to discuss Polish restructuring steps.	0.7	\$680	\$476	A3
Siler	Klaus	KS	Senior Manager	5/14/2007	Research and prepare for conf call re: international restructuring	2.8	\$650	\$1,820	A3
Baier	Simone	SB	Senior	5/16/2007	Discussions with A. Preisig regarding Swiss tax consequences	0.5	\$450	\$225	A3
Baier	Simone	SB	Senior	5/16/2007	Review of step plan sent by B. Sparks	2.3	\$450	\$1,035	A3
Preisig	Alfred W.	AWP	Senior Manager	5/16/2007	Discussions with S. Baier regarding Swiss tax consequences	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	5/17/2007	Circulate step plan for foreign comments	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/17/2007	Check Polish and German comments and circulate revised macro step plan to B. Sparks	0.7	\$450	\$315	A3
Huysmans	Serge	SH	Partner	5/17/2007	Review of latest amended step-plan sent to B. Sparks on 5/17/07.	0.6	\$750	\$450	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/17/2007	Review of the Polish work plan sent by S. Baier on May 17	1.1	\$650	\$715	A3
Preisig	Alfred W.	AWP	Senior Manager	5/17/2007	Call with S. Huysmans re use of Switzerland for Mexico reorganization	0.4	\$650	\$260	A3
Siler	Klaus	KS	Senior Manager	5/17/2007	Prepare for conference call re: international restructuring, including review of updated step plan	1.0	\$650	\$650	A3
Baier	Simone	SB	Senior	5/18/2007	Call with B. Sparks re: international restructuring	0.2	\$450	\$90	A3
Baier	Simone	SB	Senior	5/18/2007	Preparation of contact list and coordination with E&Y Germany, and Poland	0.9	\$450	\$405	A3
Mukhtar	Mark J.	MJM	Partner	5/18/2007	Review updated Delphi workplan	0.9	\$680	\$612	A3
Preisig	Alfred W.	AWP	Senior Manager	5/21/2007	Review Swiss requirements of tax neutral roll-over for share exchange	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	5/22/2007	Update of Mexican step plan	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/22/2007	Review of Brazilian comments on slides, circulate to group accordingly.	0.9	\$450	\$405	A3
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call with Becker re: Mexico Planning.	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call w/ G. Mendes re: Brazil planning	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call w/ A. Voortman regarding status update.	0.5	\$680	\$340	A3
Baier	Simone	SB	Senior	5/23/2007	Analysis of Mexican steps to mitigate IWHT and recapture.	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/23/2007	Discussion with S. Huysmans regarding Mexican steps to mitigate IWHT and recapture.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/23/2007	Conf call with M. Mukhtar, S. Huysmans, and E. Rios to discuss Mexican debt push down steps	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/23/2007	Conference call with S. Huysmans and A. Preisig to discuss Swiss tax consequences triggered by Mexican debt push-down steps	0.8	\$450	\$360	A3
Huysmans	Serge	SH	Partner	5/23/2007	Conference call with S. Baier and A. Preisig to discuss consequences of proposed Mexican planning and follow-up review of plan.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	5/23/2007	Conference call with S. Baier, M. Mukhtar and E. Rios to discuss consequences of proposed Mexican planning and follow-up review of plan.	1.3	\$750	\$975	A3
Menger	Jorg	JM	Partner	5/23/2007	German step plan discussion with S. Huysmans.	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/23/2007	Call w/ E. Rios, S. Baier and S. Huysmans re: Mexico.	0.9	\$680	\$612	A3
Preisig	Alfred W.	AWP	Senior Manager	5/23/2007	Discuss Swiss-Mexico planning with S. Huysmans and S. Baier	0.9	\$650	\$585	A3
Baier	Simone	SB	Senior	5/24/2007	Conf call with R. Kroneman, G. Groen, S. Huysmans to discuss Dutch tax consequences of Mexican steps	0.9	\$450	\$405	A3
Baier	Simone	SB	Senior	5/24/2007	Prepare updated step plan considering discussions with Dutch Desk and E&Y Mexico, circulate step plan to the group for comments accordingly.	2.3	\$450	\$1,035	A3
Bleeker	Alderik	AB	Manager	5/24/2007	Discuss Mexican cap gains planning with R. Kroneman.	1.1	\$550	\$605	A3
Bleeker	Alderik	AB	Manager	5/24/2007	Review prel. step plan prepared by S. Baier.	1.8	\$550	\$990	A3
Bleeker	Alderik	AB	Manager	5/24/2007	Discuss share premium with S. Huysmans.	1.2	\$550	\$660	A3
Groen	Gerrit	GG	Senior Manager	5/24/2007	Discussion with S. Huysmans on leverage Mexico	0.8	\$650	\$520	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	5/24/2007	Meeting with Dutch Desk and S. Baier to discuss Dutch tax consequences of proposed Mexican planning and follow-up review of plan.	1.8	\$750	\$1,350	A3
Kroneman	Ratna	RK	Manager	5/25/2007	Discussion with A. Bleeker regarding Mexican capital gains taxation and option to use Netherlands	1.0	\$550	\$550	A3
Bleeker	Alderik	AB	Manager	5/29/2007	Research and prepare for conf call re: Mexican capital gains planning	1.7	\$550	\$935	A3
Huysmans	Serge	SH	Partner	5/29/2007	Review of revised Mexican step-plan.	1.6	\$750	\$1,200	A3
Baier	Simone	SB	Senior	5/30/2007	Call with M. Mukhtar regarding Mexican steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/30/2007	Coordination with S. Huysmans regarding Mexican steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/30/2007	Update slides for Brazil and Mexico	1.4	\$450	\$630	A3
Keown	Karen M.	KMK	Senior Manager	5/30/2007	Call with A. Voortman and M. Mukhtar to discuss next steps for Delphi proposed restructuring - including follow-up on local country planning in Germany, Poland, Mexico and Brazil.	0.3	\$600	\$180	A3
Baier	Simone	SB	Senior	5/31/2007	Schedule conf call re: Delphi local country planning. (Confirm availability of team members).	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	5/31/2007	Circulate updated step plan to Mexico, Brazil and Poland	1.2	\$450	\$540	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Review step plan and insert Dutch tax comments.	1.3	\$550	\$715	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Discussion with R. Kroneman regarding step plan.	1.2	\$550	\$660	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Review case law re part exemption and service fee and high level check NL/U.S. LOB provision	1.3	\$550	\$715	A3
Huysmans	Serge	SH	Partner	5/31/2007	Review and respond to e-mail regarding revised Mexican step-plan.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	5/31/2007	Follow-up call with S. Baier on action items related to Mexican step-plan.	0.4	\$750	\$300	A3
Kroneman	Ratna	RK	Manager	5/31/2007	Review and discuss Dutch tax considerations.	1.2	\$550	\$660	A3
Kroneman	Ratna	RK	Manager	5/31/2007	Review case law re service fee for bv2 and high level analysis wht free exit and preliminary check lob position.	0.4	\$550	\$220	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Menger	Jorg	JM	Partner	5/31/2007	Preparation of email regarding German RETT, KG vs. GmbH, and RETT exemption	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/31/2007	Conf. call w/ A. Voortman re: status	0.5	\$680	\$340	A3
Bleeker	Alderik	AB	Manager	6/1/2007	Review step plan and insert Dutch tax comments.	1.1	\$550	\$605	A3
Bleeker	Alderik	AB	Manager	6/1/2007	Discussion with R. Kroneman regarding step plan.	1.6	\$550	\$880	A3
Bleeker	Alderik	AB	Manager	6/1/2007	Review case law re part exemption and service fee and high level check NL/U.S. LOB provision	1.2	\$550	\$660	A3
Kroneman	Ratna	RK	Manager	6/1/2007	Review and discuss Dutch tax considerations with A. Bleeker	1.6	\$550	\$880	A3
Kroneman	Ratna	RK	Manager	6/1/2007	Review case law re service fee for bv2 and high level analysis wht free exit and preliminary check lob position.	0.8	\$550	\$440	A3
Menger	Jorg	JM	Partner	6/1/2007	Review step plan and German RETT regulations.	0.5	\$750	\$375	A3
Menger	Jorg	JM	Partner	6/1/2007	Respond to questions from M. Burkert re: step plan.	0.3	\$750	\$225	A3
Mukhtar	Mark J.	MJM	Partner	6/1/2007	Delphi Int'l discussion w/ B. Sparks re: International restructuring.	0.6	\$680	\$408	A3
A3 Project Subtotal:						<u>104.5</u>		<u>\$62,969</u>	
A3 Project Total:						<u>239.5</u>		<u>\$143,561</u>	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with B. Hamblin regarding April T&E.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Preparation of April Access database for bankruptcy billing process.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Update MASTER Employees and MASTER Code Combo for April invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Begin formatting April time and expense download for invoice preparation.	1.7	\$140	\$238	
Tosto	Cathy I.	CIT	Partner	4/30/2007	Preparation of April fee accrual info for client	0.4	\$575	\$230	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Distribution of March invoice to D. Sherbin and B. Thelen.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Work on April invoice.	2.3	\$140	\$322	
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Accumulation of information related to preparation of fee application.	2.0	\$300	\$600	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Research Bankruptcy Court docket per J. Shepard and S. Sheckell.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Discussion with K. Asher and B. Ingles regarding Delphi Connections Check status and next steps.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Work on April invoice.	0.9	\$140	\$126	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Revisions to Delphi connections check matrix	0.2	\$100	\$20	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Participation on conference call with H. Aquino relating to Delphi Bankruptcy connections check.	0.9	\$100	\$90	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Update connections check matrix with relevant information.	0.6	\$100	\$60	
Pikos	Matthew C.	MCP	Senior	5/2/2007	Accumulation of information related to preparation of fee application.	0.2	\$250	\$50	
Chamarro	Destiny D.	DDC	Staff	5/3/2007	Accumulation of information related to preparation of fee application.	0.4	\$220	\$88	
Smith	Carolyn E.	CES	Staff	5/3/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with B. Ingles regarding Delphi Automotive/Non-Respondent Connections.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Obtain information related to connections check for K. Asher's follow-up.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Ingles	Beatrice	BI	Client Serving Associate	5/4/2007	Revisions to Delphi Connections check matrix. (delegate-resend survey's to non respondents).	1.4	\$100	\$140	
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	5/4/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Pedersen	Erik	EP	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.3	\$250	\$75	
Rothmund	Mario Valentin	MVR	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Sheckell	Steven F.	SFS	Partner	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Accumulation of information related to preparation of fee application.	1.0	\$220	\$220	
Stille	Mark Jacob	MJS	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Correspondence regarding information required for affidavit preparation per M. Hosbach.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Correspondence with individuals regarding Delphi Reclasses related to the April invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Review of revised Delphi connections check and provide comments accordingly.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Work on April invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Communication with M. Hatzfeld regarding M. Fitzpatrick's April Time Descriptions related to Catalyst.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with B. Hamblin regarding Delphi Time Download for April invoice.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with J. Simon regarding Exhibit A to the audit letter for affidavit preparation.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with individuals regarding April Time Descriptions.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Work on April invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence regarding status of Delphi connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Work on April invoice.	2.1	\$140	\$294	
Boehm	Michael J.	MJB	Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.5	\$330	\$165	
Chamarro	Destiny D.	DDC	Staff	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Pedersen	Erik	EP	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Ranney	Amber C.	ACR	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	5/12/2007	Work on April invoice in preparation for N. Miller's review.	2.1	\$140	\$294	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$141	
Kearns	Matthew R.	MRK	Senior	5/14/2007	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	5/14/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Asher	Kevin F.	KFA	Partner	5/17/2007	Completion of the connections check	1.6	\$770	\$1,232	
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/18/2007	Correspondence with J. Simon and K. Asher regarding finalization of affidavit for Court filing.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/18/2007	Correspondence with B. Ingles and K. Asher regarding finalization of connections check.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$770	\$616	
Asher	Kevin F.	KFA	Partner	5/18/2007	Completion of the connections check	2.4	\$770	\$1,848	
Boehm	Michael J.	MJB	Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Horner	Kevin John	KJH	Staff	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	5/18/2007	Call with K. Asher and H. Aquino relating to the finalization of the Delphi Automotive Connections Check/Update to the matrix etc..	0.9	\$100	\$90	
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Marold	Erick W.	EWM	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Pacella	Shannon M.	SMP	Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Tau	King-Sze	KST	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$275	\$220	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with J. Simon, etc. regarding affidavit status.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence regarding Delphi connections check status.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Begin sorting of Delphi invoices.	1.7	\$140	\$238	
Asher	Kevin F.	KFA	Partner	5/21/2007	Completion of the conflicts check and review of the court related filings	1.8	\$770	\$1,386	
Ingles	Beatrice	BI	Client Serving Associate	5/21/2007	Review responses of Connections Check/Update matrix accordingly	3.1	\$100	\$310	
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with K. Asher and B. Ingles regarding Delphi connections check status.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Discussion with S. Sheckell, K. Asher, and J. Simon regarding affidavit revisions.	0.8	\$140	\$112	
Asher	Kevin F.	KFA	Partner	5/22/2007	Completion of the conflicts check and review of the court related filings	2.3	\$770	\$1,771	
Ingles	Beatrice	BI	Client Serving Associate	5/22/2007	Review responses of Connections Check/Update matrix accordingly	2.0	\$100	\$200	
Miller	Nicholas S.	NSM	Manager	5/22/2007	Review of the invoice for time incurred in April 2007.	2.2	\$330	\$726	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with S. Sheckell and J. Simon regarding Signature Page - Delphi Audit Engagement Letter for filing of affidavit.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with A. Menth and J. Simon regarding E&Y/Delphi Signed Affidavit.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with N. Miller regarding April billing matters.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Discussion with M. Hatzfeld regarding April billing matters.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Work on revisions to April invoice.	2.6	\$140	\$364	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Staff	5/23/2007	Review and revise May invoice for H. Aquino.	0.3	\$220	\$66	
Ericson	Molly	ME	Manager	5/23/2007	April invoice revisions.	0.8	\$550	\$440	
Hegelmann	Julie Ann	JAH	Senior	5/23/2007	Preparation of e-mail to D. Kelley re: description of activities for April invoice.	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	5/23/2007	Preparation of email to C. Tosto regarding billing summary for review.	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	5/23/2007	Review April billing	0.2	\$300	\$60	
Miller	Nicholas S.	NSM	Manager	5/23/2007	Review of the invoice for time incurred in April 2007.	0.6	\$330	\$198	
Sheckell	Steven F.	SFS	Partner	5/23/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior	5/23/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Tosto	Cathy I.	CIT	Partner	5/23/2007	Review April billing	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Correspondence with B. Hamblin regarding updated outstanding invoice payment schedule (including holdback amounts).	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Correspondence with J. Buser regarding audit billing rates approved by the Bankruptcy Court.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Discussion with S. Sheckell and J. Simon regarding affidavit filing.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on April expenses for N. Miller's review.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on revisions to April invoice.	1.8	\$140	\$252	
Asher	Kevin F.	KFA	Partner	5/24/2007	Completion of the conflicts check and review of the court related filings	1.1	\$770	\$847	
Asher	Kevin F.	KFA	Partner	5/24/2007	Accumulation of information related to preparation of fee application.	1.2	\$770	\$924	
Ciungu	Roxana M.	RMC	Staff	5/24/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Kearns	Matthew R.	MRK	Senior	5/24/2007	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	5/24/2007	Review and revise international tax billing for April.	0.7	\$600	\$420	
Pacella	Shannon M.	SMP	Manager	5/24/2007	Accumulation of information related to preparation of fee application.	0.9	\$330	\$297	
Krabill	Aaron J.	AJK	Senior Manager	5/25/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with N. Miller regarding review of April invoice summary for the Company.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with N. Miller regarding status of Delphi April 07 invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Preparation of April invoice summary for the Company per S. Sheckell.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with J. Simon, K. Asher and S. Sheckell regarding status of Delphi - E&Y Filing.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Revisions to Delphi April 07 invoice per S. Sheckell and K. Keown.	1.9	\$140	\$266	
Asher	Kevin F.	KFA	Partner	5/29/2007	Completion of engagement letter affidavit	1.7	\$770	\$1,309	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with B. Hamblin regarding April invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Revise April Invoice Summary per N. Miller.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Coordination of signing/filing of Delphi/E&Y affidavit.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Foot April invoice for finalization.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of billing summary for April invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of timekeeper summary for April invoice.	1.1	\$140	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of April invoice package for all interested parties.	1.7	\$140	\$238	
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Accumulation of information related to preparation of fee application.	0.5	\$470	\$235	
Aquino	Heather	HRA	Client Serving Associate	5/31/2007	Correspondence with N. Miller regarding Delphi - April 07 Billing Summary.	0.2	\$140	\$28	
Tau	King-Sze	KST	Senior	5/31/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Accumulation of information related to preparation of the fee application.	1.2	\$140	\$168	
Ciungu	Roxana M.	RMC	Staff	6/1/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Horner	Kevin John	KJH	Staff	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Marold	Erick W.	EWM	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	6/1/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Ranney	Amber C.	ACR	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Stille	Mark Jacob	MJS	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>108.7</u>		<u>\$30,050</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period June 2, 2007 through June 29, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with B. Hamblin, K. Asher and S. Sheckell regarding payment status.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with N. Miller regarding budget to actual analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Work on budget to actual analysis per N. Miller.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Meeting coordination for engagement team.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Look up of users title for STKS system as part of the GM walkthrough.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Review of the IAS Hyperion walkthrough.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Prepare email to S. Pacella detailing the application control review done.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Tested new users for Dacor.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Updated budget vs. actual time.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Updated password setting as part of the GM walkthrough.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Correspondence to obtain fee information from international locations.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Correspondence with E&Y France regarding statutory issues.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Review of the ASM.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/4/2007	Review of hours charged to the audit code to date as compared to the budget.	1.5			A1
Miller	Nicholas S.	NSM	Manager	6/4/2007	Meeting with K. St. Romain to discuss the Company's control testing strategy.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/4/2007	Time incurred to review the controls testing strategy.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Discuss review comments re: Packard, DGL and Corp. Datacenter walkthroughs.	1.6			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Meet with team to discuss questions on walkthrough documentation requirements, review comments for IAS and PwC, and status of planning documents.	1.5			A1
Pacella	Shannon M.	SMP	Manager	6/4/2007	Review Packard walkthrough performed by PwC.	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/4/2007	Communication with international offices	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/4/2007	Review planning materials	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Discussion with S. Pacella related to Packard walkthrough comments and updating of review comments provided to PwC.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Follow-up regarding GM walkthrough, review of walkthrough and supporting documentation.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/4/2007	Updating of workplans for tier 1, 2, & 3 applications.	2.3			A1
Ambrose	Nicklaus C.	NCA	Staff	6/5/2007	Powertrain - Discussion with R. Valerio regarding physical inventory observation procedures for Rocheste plant.	0.2			A1
Ambrose	Nicklaus C.	NCA	Staff	6/5/2007	Powertrain - Discussion with R. Miner regarding physical inventory observation at Rochester plant.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with N. Miller regarding budget to actual analysis.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Review of Delphi outstanding invoice analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Work on updates to budget to actual analysis per N. Miller.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with J. Hasse and A. Krabill regarding Delphi European Planning Meeting.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with M. Sakowski regarding new office coordination for K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Log in, print, file and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Meeting coordination per engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Preparation of reminder emails to international location regarding Delphi 2006 Actual Fees and 2007 Hours estimate.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Update international audit hours summary for new templates/information received.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Review PwC responses to the review notes provided on the Packard walkthrough.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed IAS eTBR walkthrough.	3.7			A1
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed the STKS and HTKS user lists to determine any missing information. (Logical access - GM)	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Saginaw - Discussion with J. Perkins related to E&Y statutory accounting conclusions reached relative to Strasbourg's recorded goodwill balance.	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/5/2007	Powertrain - Time incurred sending internal/external correspondence regarding reports needed for the 2007 Powertrain APIs	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/5/2007	Review of hours charged to the audit code to date as compared to the budget.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/5/2007	Time incurred to review the controls testing strategy.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/5/2007	Review Packard walkthrough performed by PwC.	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of eTBR walkthrough performed by Delphi Internal Audit.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with B. Hamblin regarding engagement economics schedules.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with S. Sheckell regarding engagement economics.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill and C. Knobbs regarding Prague meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill regarding 2007 Integrated Audit Planning Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with G. Curry regarding Delphi Printer Request for Thermal per N. Miller.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with J. Hasse regarding updated Qrtly. Div. Mtg. - AHG meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with A. Krabill regarding international audit hours summary status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Update international audit hours summary for new templates/information received.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Update SOD review and access to privileged IT functions for GM walkthrough.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Discuss 2nd quarter planning matters	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/6/2007	Correspondence with E&Y France regarding statutory issues.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/6/2007	Review of the ASM.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Discuss review comments re: Packard, DGL and Corp. Datacenter walkthroughs.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with J.Piazza and M. Zaveri to discuss agenda and participants for the European Planning meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with PwC to discuss E&Y feedback on walkthrough performed at Packard.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/6/2007	Prepare meeting schedule and agenda topics for European Planning meeting.	1.1			A1
Sheckell	Steven F.	SFS	Partner	6/6/2007	Review budget information for account	1.6			A1
Sheckell	Steven F.	SFS	Partner	6/6/2007	Review planning materials	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/6/2007	Discussion with S. Pacella regarding classification of time related to budget, open items, and walkthrough questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/6/2007	Updating of budget to actuals.	5.5			A1
Ambrose	Nicklaus C.	NCA	Staff	6/7/2007	Powertrain - Discussion with P. Beiter regarding physical inventory observation at Rochester plant, including when to meet, documents requested and procedures to be performed.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Coordination of sending original Statutory Rep Letter to Spain per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Correspondence with A. Krabill regarding international audit hours summary status.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Update international audit hours summary for new templates/information received.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Conference call with B. Welsh to discuss various shared service center audit planning matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Correspondence to obtain fee information from international locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Correspondence with E&Y France regarding statutory issues.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Preparation of materials for the European Planning meeting.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Review of the ASM.	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/7/2007	Communication with international offices	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/7/2007	Follow-up regarding GM walkthrough, review of walkthrough and supporting documentation.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/7/2007	Review of Packard walkthrough (program change) and supporting documentation performed by PwC.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/7/2007	Updating of budget to actuals.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ambrose	Nicklaus C.	NCA	Staff	6/8/2007	Powertrain - Discussion with P. Beiter regarding physical inventory observation at Rochester plant, including when to meet, documents requested and procedures to be performed.	0.4			A1
Ambrose	Nicklaus C.	NCA	Staff	6/8/2007	Powertrain - Travel time to Rochester Delphi plant for physical inventory observation.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Log in, print, file and distribute new IA reports received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Preparation of Qrtly Division Meetings - Summary per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Review files and accounting memo binder for tooling memo per A. Krabill.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Preparation of follow-up emails regarding tax pre-approvals per C. Tosto.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Correspondence with B. Welsh and M. Gryc regarding Czech Republic - Delphi 2006 Actual Fees and 2007 Hours estimate - Template.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Update international audit hours summary for new templates/information received.	0.7			A1
Boehm	Michael J.	MJB	Manager	6/8/2007	Prepared staffing summaries for K. St. Romain.	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/8/2007	Powertrain - Participating in a conference call to discuss inventory procedures as well as communicating procedures to staff member.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of Packard walkthrough (program change) and supporting documentation performed by PWC.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powertrain - Meeting w/ P. Beiter to obtain general overview of inventory count, current status of inventory per client analysis and SAP.	0.6			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powertrain - Performing counts of inventory at Rochester plant guided by P. Beiter.	3.4			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powertrain - Tour of Delphi plants to understand wherabouts of shipping, receiving, and main classes of inventory guided by P. Beiter	0.7			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powertrain - Travel time to Buffalo, NY after performing physical inventory in Rochester.	1.0			A1
Ambrose	Nicklaus C.	NCA	Staff	6/9/2007	Powertrain - Wrap-up meeting with P. Beiter.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with N. Miller and B. Hamblin regarding Delphi Audit Code - New Activity Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with A. Krabill regarding status of e-Room, status of international fee summary, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with J. Hasse regarding Bi-weekly Timko meeting schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with J. Henning regarding controls optimization meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with C. Tosto and S. Hernandez regarding Mexico Tax Services Agreement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Correspondence with S. Pacella regarding TSRS billing info required per B. Hamblin.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/11/2007	Preparation of materials for the European planning meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/11/2007	Review of the division control testing program.	1.8			A1
Marold	Erick W.	EWM	Senior	6/11/2007	Reviewed Delphi's final framework related to accounts receivable.	2.8			A1
Marold	Erick W.	EWM	Senior	6/11/2007	Reviewed Delphi's final framework related to fixed assets.	2.8			A1
Marold	Erick W.	EWM	Senior	6/11/2007	Reviewed Delphi's final framework related to the treasury cycle.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the expenditure process.	0.8			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the fixed asset process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the inventory process.	2.1			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the payroll process.	1.4			A1
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of the controls testing strategy for the revenue process.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/11/2007	Meeting with J. Piazza, B. Garvey and PwC to discuss SOX testing status and international coordination.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/11/2007	Reviewed Packard walkthrough and provided feedback to PwC accordingly.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/11/2007	Preparing the 2007 International Instructions.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/11/2007	Completing required planning items for the 2007 audit.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Discussion with S. Pacella regarding budget to actual and updating of actuals in budget.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Review of updated Packard Logical Access walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Discussion of comments with S. Pacella regarding Packard Logical Access walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of review comments based on discussion with S. Pacella regarding Packard Logical Access walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of GM Client Assistance Listing for testing procedures.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Coordination with interns and M. Sakowski regarding E&Y New MAC Addresses and Access Badge Request Forms.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with A. Ranney regarding Delphi Hierarchy Chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Log, print and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Meeting coordination for engagement team.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Miscellaneous activities such as providing assistance to engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with A. Krabill regarding Status of International Fees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with H. Huppertz regarding Germany - Delphi 2006 Actual Fees and 2007 Hours estimate - Template.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Update international fee summary for new templates received.	0.7			A1
Averill	Pamela S.	PSA	Intern	6/12/2007	Prepare barcodes on 2006 workpapers.	3.3			A1
Averill	Pamela S.	PSA	Intern	6/12/2007	Compiled a spreadsheet with the barcode and title of each folder for the 2006 workpapers.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Meeting with A. Krabill and E. Marold to discuss internal control optimization strategy for 2007 internal control audit of Delphi.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2007	Planning meeting to discuss controls testing approach across routine processes	2.4			A1
Henning	Jeffrey M.	JMH	Partner	6/12/2007	Quarterly audit status review call with Area PPD and AABS leadership	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/12/2007	Powertrain - Obtaining post physical inventory reports for the Rochester API that occurred on 6/9.	0.6			A1
Korovesis	Janine	JK	Intern	6/12/2007	Perform Company background research	1.4			A1
Korovesis	Janine	JK	Intern	6/12/2007	Revised PSP International	1.6			A1
Korovesis	Janine	JK	Intern	6/12/2007	Modified Excel file regarding Delphi Income Statement and Balance Sheet	1.7			A1
Korovesis	Janine	JK	Intern	6/12/2007	Work on Audit Planning Documents for DASA	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Meeting with A. Brazier, J. Montgomery and A. Ranney to discuss accounting matters with respect to the implementation of SAP in certain European countries.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Meeting with J. Williams, N. Miller and J.P. Joubert to discuss issue with the tie out of inventory test counts.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Meeting with S. Sheckell, M. Hatzfeld and E. Marold to discuss revisions to the division control testing audit program.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Review of the division control testing program.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	6/12/2007	Review of Q1 archive information.	1.2			A1
Marold	Erick W.	EWM	Senior	6/12/2007	Reviewed Delphi's final framework related to inventory.	2.7			A1
Marold	Erick W.	EWM	Senior	6/12/2007	Reviewed Delphi's final framework related to the financial statement close process.	2.4			A1
Marold	Erick W.	EWM	Senior	6/12/2007	Reviewed Delphi's final framework related to the treasury cycle.	2.3			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Evaluation of budget overages for the first quarter.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with J. Lamb to discuss collection of April invoice.	0.3			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with K. St. Romain and E. Marold to discuss the Company's internal controls testing strategy.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with A. Krabill, M. Hatzfeld and E. Marold to discuss the controls testing strategy.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with S. Sheckell, J. Henning, A. Krabill and E. Marold to discuss the controls testing strategy.	2.9			A1
Miller	Nicholas S.	NSM	Manager	6/12/2007	Meeting with J. Williams and A. Krabill to discuss the process for tying out physical inventory test counts.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Meeting with A. Brazier and A. Krabill to discuss the impact of changes in functional currency at various locations.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Completing required planning items for the 2007 audit.	4.1			A1
Ranney	Amber C.	ACR	Senior	6/12/2007	Walking the interns through the Company's background and getting them acquainted with the team.	2.4			A1
Schaffert	Glen A.	GAS	Partner	6/12/2007	Quarterly audit status review call.	2.0			A1
Sheckell	Steven F.	SFS	Partner	6/12/2007	Coordination of international activities	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/12/2007	Planning activities	2.9			A1
Sheckell	Steven F.	SFS	Partner	6/12/2007	Review internal controls listing for audit	2.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/12/2007	Review of prior year & current year workpapers to gain understanding of client environment, templates used, etc.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/12/2007	Discussion with T. Hector regarding access to production libraries for GM applications.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Prepare email to T. Hector to provide examples of access to production libraries.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Time spent going over client environment, applications, templates used at Delphi, GAMx, questions, etc. with J. Skonieczny.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/12/2007	Preparing PowerPoint presentation for SAP application controls configured differently across company codes.	2.8			A1
Ambrose	Nicklaus C.	NCA	Staff	6/13/2007	Powertrain - Document test counts, tie counts to preliminary tag and part listing.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Preparation Fresh Start Accounting/Valuation Topics agenda per S. Sheckell and A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Coordination of pick-up of new badges for interns.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with A. Krabill and S. Sheckell regarding voicemail regarding audit next year for the Delphi Foundation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with J. Hasse regarding future Bi-weekly Timko meeting schedule and adding M. Hatzfeld and A. Krabill as attendees.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Correspondence with S. Pacella, A. Krabill and K. Cash regarding Prague travel Details.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Log in, print and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Revise agenda from audit status meeting per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/13/2007	Revisions to Summary 2007 Hours Estimate for new template received.	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Meeting with A. Krabill, A. Ranney, and H. Aquino regarding calendar for 2007 audit	0.4			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Obtain Delphi security badge	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Averill	Pamela S.	PSA	Intern	6/13/2007	Continue preparing barcodes on 2006 workpapers.	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Continue compiling a spreadsheet with the barcode and title of each folder	0.7			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Prepared team calendar for 2007 audit	1.2			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Prepared Q2 Files for review workpapers	0.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Reviewing GAMx program for 2007 audit and making changes accordingly	1.6			A1
Averill	Pamela S.	PSA	Intern	6/13/2007	Updated GAMx with DSC notes for 2007 audit	1.8			A1
Cash	Kevin L.	KLC	Partner	6/13/2007	Planning for Europe kick off meeting and international coordination	1.2			A1
Cash	Kevin L.	KLC	Partner	6/13/2007	Discussion of IT planning	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Review of SOP 98-1 accounting literature in preparation for meeting with A. Brazier to discuss Delphi application related to in process SAP implementation projects.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with A. Brazier re. Delphi application of SOP 98-1 accounting to current SAP implementation programs.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Powertrain - Meeting with D. Williams and J. Brooks to discuss W-Car GM warranty settlement, and status update on Catalyst/Umicore deal and DCX negotiations.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Powertrain - Preparation for meeting with D. Williams to discuss W-Car GM warranty settlement, and status update on Catalyst/Umicore deal and DCX negotiations.	0.9			A1
Horner	Kevin John	KJH	Staff	6/13/2007	Worked on coordination of physical inventory observations for various plants across divisions.	0.9			A1
Korovesis	Janine	JK	Intern	6/13/2007	Compiled Hyperion data regarding Delphi's global operations	3.7			A1
Korovesis	Janine	JK	Intern	6/13/2007	Documented various exchange rates for the period 1/1/99 thru 12/31/04	1.7			A1
Korovesis	Janine	JK	Intern	6/13/2007	Worked on Audit Planning Documents for DASA	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Meeting with A. Ranney to discuss intern responsibilities.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Research related to DPSS accounting question.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Review of the division control testing program.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Review archive information for Q1.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Meeting with J. Piazza and A. Brazier to discuss the accounting for SAP implementation costs.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/13/2007	Preparation of slides for the T. Timko update meeting	2.2			A1
Marold	Erick W.	EWM	Senior	6/13/2007	E&S - Attended the status update meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Attended the bi-weekly update meeting with K. St. Romain and N. Miller.	1.4			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Provided information to E&Y teams performing substantive procedures in China related to the nature of our procedures for LCM inventory reserves.	1.2			A1
Marold	Erick W.	EWM	Senior	6/13/2007	Discussed the 2007 API test count procedures as they relate to agreeing counts to the post physical perpetual inventory records.	1.3			A1
Miller	Nicholas S.	NSM	Manager	6/13/2007	Time spent planning for the inventory observations.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/13/2007	Meet with K. Cash to discuss planning open items and Europe Planning Meeting logistics.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/13/2007	Reviewed eTBR and DGL walkthroughs - provide feedback to Internal Audit.	3.8			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Assisting our Mexico E&Y team in obtaining intercompany balances.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Completing required planning items for the 2007 audit.	3.9			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Walking J. Korovesis through the steps to update the Scoping file with 3/31/07 balances.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/13/2007	Walking P. Averill through the process to set up worksteps in GAMx.	1.2			A1
Sheckell	Steven F.	SFS	Partner	6/13/2007	Coordination of international activities	1.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/13/2007	Continue review of prior year & current year workpapers to gain understanding of client environment templates used, etc.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Discussion of review comments for eTBR walkthrough with S. Pacella.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/13/2007	Time spent going over client environment, applications, templates used at Delphi, GAMx, questions, etc. with intern, J. Skonieczny.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Prepare presentation for SAP application controls configured differently across company codes.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/13/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with B. Hamblin and N. Miller regarding Delphi Budget to Actual.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with B. Hamblin regarding status of approval/payment of April invoice and holdback (October 06 - January 07).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with N. Miller regarding final 2007 Audit Engagement Letter.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Coordination of meetings per engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with G. Curry and A. Krabill regarding status of Delphi mailbox.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with interns regarding Information need for Delphi Engagement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with J. Hasse and A. Krabill regarding Travel itinerary - Europe.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with L.E. Filkins regarding Independence presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with P. Averill, A. Ranney and A. Krabill regarding preparation of team calendar.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Preparation of new Badge Requests.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Revisions to status update meeting presentation per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Update contact list for new Romania contact per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Revisions to Summary 2007 Hours Estimate for new template received.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/14/2007	Prepared calendar for 2007 audit	0.6			A1
Averill	Pamela S.	PSA	Intern	6/14/2007	Reviewing GAMx program for 2007 audit and making changes accordingly	7.3			A1
Henning	Jeffrey M.	JMH	Partner	6/14/2007	Audit status meeting with T. Timko, D. Bayles, and J. Williams	0.9			A1
Horner	Kevin John	KJH	Staff	6/14/2007	Powertrain: tie out of inventory test counts for Rochester plant to determine procedures to follow for upcoming physical inventories.	1.9			A1
Kearns	Matthew R.	MRK	Senior	6/14/2007	Powertrain - Assisting E&Y Staff member with Physical Inventory Test Count Discrepancies	0.8			A1
Korovesis	Janine	JK	Intern	6/14/2007	Compiled Hyperion data regarding Delphi's global operations	2.4			A1
Korovesis	Janine	JK	Intern	6/14/2007	Prepared worksheet templates for Delphi Corporate Control Audit	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Research related to DPSS accounting question.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Review of the division control testing program.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Review archive information for Q1.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Meeting with A. Ranney to discuss intern responsibilities.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call with E. Marold, M. Kearns and N. Miller to discuss the plan to address the issues encountered with the tie out of inventory test counts.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Bi-weekly meeting with T. Timko, D. Bayles, J. Williams, S. Sheckell, K. Asher, B. Thelan and J. Henning to discuss the status of various accounting matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Preparation of slides for the T. Timko update meeting	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call with various division personnel, N. Miller, J. Williams and myself to discuss issues with inventory test count tie outs.	0.9			A1
Marold	Erick W.	EWM	Senior	6/14/2007	Reviewed the 2006 ICFC for consideration of 2007 fraud risks.	1.7			A1
Marold	Erick W.	EWM	Senior	6/14/2007	Reviewed GAMx test of control procedures related to non-routing controls.	3.1			A1
Marold	Erick W.	EWM	Senior	6/14/2007	Updated a test version of GAMx to determine if the MEST option should be used for the 2007 audit.	3.2			A1
Miller	Nicholas S.	NSM	Manager	6/14/2007	Conference call with J. Williams and various divisional personnel to address physical inventory tie-out procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/14/2007	Reviewed Corp. Data center walkthrough and provide feedback to Internal Audit.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/14/2007	Meeting with A. Krabill to discuss European Kick-off meeting agenda, attendees and logistics.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Completing required planning items for the 2007 audit.	3.1			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Walking J. Korovesis through the steps to update the Scoping file with 3/31/07 balances.	2.6			A1
Ranney	Amber C.	ACR	Senior	6/14/2007	Walking P. Averill through the process to set up worksteps in GAMx.	1.4			A1
Segedi	Bryan K.	BKS	Partner	6/14/2007	Meeting with K. Asher and T. Timko to discuss the audit.	3.0			A1
Sheckell	Steven F.	SFS	Partner	6/14/2007	Coordination of international activities	1.9			A1
Sheckell	Steven F.	SFS	Partner	6/14/2007	Corporate planning meeting	1.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/14/2007	Review GAMx screen to gain an understanding of setup with M. Stille	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Discussion of review comments for DGL walkthrough with S. Pacella.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Time spent going over client environment, applications, templates used at Delphi, GAMx, questions, etc. with intern, J. Skonieczny.	1.7			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/14/2007	Updating and discussion of estimated IT hours letter.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Correspondence with A. Ranney and A. Krabill regarding ARMS staffing.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Correspondence with A. Krabill, A. Ranney and P. Averill regarding STARS database.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Miscellaneous activities such as providing assistance to engagement team.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Work on Independence presentation finalization for meeting per M. Martin and S. Sheckell.	0.8			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Continue preparation of team calendar for 2007 audit	1.1			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Reviewing GAMx program for 2007 audit and making changes accordingly	3.0			A1
Averill	Pamela S.	PSA	Intern	6/15/2007	Running planning reports out of AWS	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/15/2007	Coordinate with M. Stille the non-standard journal entries.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/15/2007	Created an SAP data tracking sheet.	0.7			A1
Korovesis	Janine	JK	Intern	6/15/2007	Compiled Hyperion data regarding Delphi's global operations	1.7			A1
Korovesis	Janine	JK	Intern	6/15/2007	Edited and revised Q2 Client Assistance document for '07 Audit	0.9			A1
Korovesis	Janine	JK	Intern	6/15/2007	Prepared Delphi 2006 Audit Documents for archive.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Meeting with S. Sheckell to discuss various audit matters.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Meeting with S. Pacella to discuss 2007 TSRS international testing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Review of international instructions with A. Ranney.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Review of budget information relating to division audits.	2.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Meeting with A. Krabill to discuss European Kick-off meeting agenda, attendees and logistics.	0.2			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Meeting with B. Garvey and K. Phelps to discuss feedback on the eTBR walkthrough	2.1			A1
Pacella	Shannon M.	SMP	Manager	6/15/2007	Reviewed planning documents with M. Stille.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/15/2007	Completing required planning items for the 2007 audit.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/15/2007	Pulling together various projects to be completed by the interns for the 2007 audit.	3.1			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Discussion regarding auditor independence	1.4			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Coordination of international activities	0.9			A1
Sheckell	Steven F.	SFS	Partner	6/15/2007	Planning activities	2.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/15/2007	Downloading data from SAP into ACL for CAAT procedures	3.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/15/2007	Updating GAMx for performance of various walkthroughs	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Updating of budget to actuals.	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing and going over procedures with J. Skonieczny for pulling documentation from SAP through ACL for CAAT	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing and helping J. Skonieczny with time submission for Delphi engagement.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Reviewing prior year AWS file for reliance strategy, documenting current year reliance strategy, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/15/2007	Updating and discussion of estimated IT hours letter.	1.3			A1
Hyman	Heather L.	HLH	Staff	6/16/2007	Thermal - Perform inventory observation in Lockport, NY.	10.0			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with B. Hamblin and N. Miller regarding budget to actual for review May 07.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Badge form pick-up with M. Sakowski for new intern badges.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with A. Ranney, P. Averill and A. Krabill regarding STARS database.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with L.E. Filkins regarding Delphi Independence Deck v06-07-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Correspondence with I. Krutova regarding European Conference.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Preparation of email regarding Delphi European Planning Meeting - July 10th and 11th per A. Krabill.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/18/2007	Reviewing GAMx program for 2007 audit and making changes accordingly	6.8			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Review of divisional test of control worksteps within GAMx	2.2			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Preparation of consolidated planning documentation	1.8			A1
Boehm	Michael J.	MJB	Manager	6/18/2007	Review of divisional test of control program	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of Daily AutoBeats for Delphi related articles.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of weekly bankruptcy news week.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Powertrain - Review of client-provided correspondence related to DCX settlement.	1.4			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Meeting with M. Kloss to go over inventory reporting instructions to send to divisions to coordinate test count tie out procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Updated and completed client assistance list for the divisional interim test of controls procedures and substantive procedures.	1.7			A1
Horner	Kevin John	KJH	Staff	6/18/2007	Worked on preparing divisional client assistance list for interim procedures.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	6/18/2007	Conference call with M. Mesinna to discuss various European statutory audit matters.	1.0			A1
Marold	Erick W.	EWM	Senior	6/18/2007	Discussed with M. Boehm the control testing procedure as compared to Delphi's testing procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	6/18/2007	Communicated identified differences to Delphi related to the control testing procedures as compared to Delphi's testing procedures.	0.4			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of budget to actual information completed by the finance group.	0.4			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Meeting with T. Timko, J. Williams and treasury group to discuss Q2 topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Status update meeting with K. St. Romain.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Packard - Call with F. Nance to discuss various audit related topics.	0.9			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of controls testing workprogram.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of planning documents for the 2007 audit.	0.6			A1
Miller	Nicholas S.	NSM	Manager	6/18/2007	Thermal - Communication with E&Y France regarding additional Q2 accounting charges.	0.3			A1
Murawski	James P.	JPM	Intern	6/18/2007	Review Delphi's annual report.	1.1			A1
Murawski	James P.	JPM	Intern	6/18/2007	Researched annual reports that dealt with particular internal control issues for comparison.	3.8			A1
Murawski	James P.	JPM	Intern	6/18/2007	Compared E&Y's templates to look for differences, made necessary changes.	2.6			A1
Murawski	James P.	JPM	Intern	6/18/2007	Discussion with A. Ranney for an overview of Delphi.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/18/2007	Prepare email correspondence to international teams regarding 2007 IT procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	6/18/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Preparing the international instructions and related documents for the 2007 audit.	4.6			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Explaining how to set up controls and testing procedure for the 2007 audit in GAMx to P. Averill.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/18/2007	Supervising P. Averill and J. Murawski in setting up documents for the second quarter review.	0.8			A1
Skonieczny	Jenifer L.	JLS	Intern	6/18/2007	Testing of Dacor (GM) access administration process.	1.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/18/2007	Downloading data from SAP into ACL for CAAT procedures	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	GM population identification & sample selection, logical access testing.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	Review and update of Hyperion walkthrough performed by IAS, attached walkthrough in GAMx.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/18/2007	Time spent with J. Skonieczny going over workpaper references, hardcopy workpapers, test procedures, questions, etc.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with B. Hamblin regarding budget to actual for review May 07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Call with G. Curry regarding Delphi mail-box set-up/maintenance.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Ranney regarding Hierarchy 3-31-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with J. Hasse regarding Audit Status Meeting June 14 slides.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Log-in, print and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Krabill regarding Delphi European Planning Meeting - July 10th and 11th email to international locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with A. Ranney regarding International Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with P. Averill and A. Krabill regarding 2007 European Planning Meeting Attendees.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Continued preparing team calendar for 2007 audit	2.4			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepared list of attendees for 2007 European Planning Meeting	0.6			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepared shell for Q2 Debtor's Analytic	2.1			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Provide attachments to interoffice engagement instructions	0.6			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Prepare forms in preparation for Q2 filings	0.3			A1
Averill	Pamela S.	PSA	Intern	6/19/2007	Updated 8-K and Bankruptcy News binders with recent filings and issues	1.8			A1
Boehm	Michael J.	MJB	Manager	6/19/2007	Review of Corporate substantive audit procedures	1.7			A1
Boehm	Michael J.	MJB	Manager	6/19/2007	Met with K. Asher, A. Krabill and E. Marold to discuss control optimization and TOC work program.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/19/2007	Review of divisional test of control program	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	Q1 - Review workpapers for final sign off by D. Kelley	0.4			A1
Horner	Kevin John	KJH	Staff	6/19/2007	Worked on client assistance list for the corporate trial balance for interim procedures.	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Discussion with J. Garret regarding the closing calendar.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Meeting with A. Ranney to discuss the preparation of the international audit instructions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Meeting with K. Asher, E. Marold and M. Boehm to discuss the planned modifications to our testing approach over routine processes in the division framework.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Review of the revised division control framework in advance of meeting with K. Asher.	1.7			A1
Marold	Erick W.	EWM	Senior	6/19/2007	E&S - Updated physical inventory coordination and process for testing API test counts.	1.4			A1
Marold	Erick W.	EWM	Senior	6/19/2007	Drafted the debt section of the ASM.	0.6			A1
Marold	Erick W.	EWM	Senior	6/19/2007	Met with K. Asher, M. Boehm, and A. Krabill to walk through the final proposed control optimization.	0.9			A1
Marold	Erick W.	EWM	Senior	6/19/2007	Updated GAMx to reflect control optimization for the expenditure cycle.	1.9			A1
Murawski	James P.	JPM	Intern	6/19/2007	Research amended annual reports to compare how E&Y has accounted for their internal control reports in the amended 10-K's.	2.6			A1
Murawski	James P.	JPM	Intern	6/19/2007	Completed GAMx for the walkthroughs for Delphi.	2.3			A1
Murawski	James P.	JPM	Intern	6/19/2007	Steering - Sorted audit files in preparation for Saginaw visit.	0.4			A1
Murawski	James P.	JPM	Intern	6/19/2007	Working on the GAMx walkthroughs and internal control testing for Delphi.	0.8			A1
Murawski	James P.	JPM	Intern	6/19/2007	Worked on Letter of Rep for Review Engagements for the upcoming 2nd quarter audit.	1.8			A1
Pacella	Shannon M.	SMP	Manager	6/19/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/19/2007	Preparing the international instructions and related documents for the 2007 audit.	2.3			A1
Ranney	Amber C.	ACR	Senior	6/19/2007	Creating the Corporate audit program for the 2007 audit.	2.1			A1
Ranney	Amber C.	ACR	Senior	6/19/2007	Supervising P. Averill and J. Murawski in setting up documents for the second quarter review.	0.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/19/2007	Recording ITGC deficiencies for Hyperion application	3.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/19/2007	Time spent determining new user populations for HTKS & STKS with M. Stille.	1.4			A1
Skonieczny	Jenifer L.	JLS	Intern	6/19/2007	Testing of Dacor (GM) access administration process.	0.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/19/2007	Updated Hyperion workpaper references and added tickmarks, etc. to hard copies.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Discussion with S. Pacella regarding GM application access and review processes.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Follow-up with D. Bauer regarding HTKS/STKS access administration and periodic review process.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	GM population identification & sample selection, logical access testing.	1.9			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/19/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GAMx, questions, etc..	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with A. Krabill and B. Hamblin regarding Fresh Start Activity Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with B. Hamblin regarding payment remittance information for payment of future invoices.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Hatzfeld and A. Krabill regarding international billing protocol.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with A. Krabill and S. Poston regarding France - Remy Automotive Europe entity (currently non-existing).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with P. Averill regarding team calendar items for shared calendar.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with security and D. Chamarro regarding non-compliance badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Provide hierarchy details for Delphi Diesel Systems Service per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with K. Cash regarding Prague Details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with S. Pacella regarding TSRS Participants in Prague.	0.2			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Labeled and placed barcodes on permanent files	1.4			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Prepared audit files for walkthroughs and updated links to corresponding templates	1.7			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Prepared binder and tabs for 10-Q Support for Q2 2007	0.8			A1
Averill	Pamela S.	PSA	Intern	6/20/2007	Continued preparing team calendar for 2007 audit	2.9			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Preparation of additional procedures responsive to risk of vendor kickbacks	1.4			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Review of divisional staffing template to resolve conflicts	0.6			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Reviewed Corporate file in preparation of file archive.	0.6			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	DPSS - Review of Q1 DPSS file in preparation of archive process.	0.3			A1
Boehm	Michael J.	MJB	Manager	6/20/2007	Review of divisional PBC list	1.2			A1
Cash	Kevin L.	KLC	Partner	6/20/2007	Delphi coordination discussion with S. Pacella and M. Stille	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	KATCON fee resolution discussions with C. Arkwright and S. Hernandez.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Review of the latest changes to the e-room tool being planned for use in the pre-approval process.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Preparation of material for the European Planning meeting.	4.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	6/20/2007	Updated controls in GAMx based on control optimization for the revenue cycle.	1.9			A1
Murawski	James P.	JPM	Intern	6/20/2007	Research on internal control reports in 8-k's.	0.9			A1
Murawski	James P.	JPM	Intern	6/20/2007	Reviewed Q1 workpapers pertaining to Delphi's Powertrain division to ensure they had two signoffs.	0.8			A1
Murawski	James P.	JPM	Intern	6/20/2007	Met with M. Boehm to discuss the 2nd Quarter Letter o Rep. for Review Engagements.	1.1			A1
Murawski	James P.	JPM	Intern	6/20/2007	Updated the DSC Client Assistance list for 2007.	0.4			A1
Murawski	James P.	JPM	Intern	6/20/2007	Worked on Delphi's Initial Audit Procedures memo for 2006 to compare to E&Y's template.	1.2			A1
Murawski	James P.	JPM	Intern	6/20/2007	Worked on walkthroughs in GAMx for Delphi's divisions.	1.3			A1
Pacella	Shannon M.	SMP	Manager	6/20/2007	Meeting with B. Garvey, D. Steis and M. Stille to discuss our feedback on the DGL, and Corp Datacenter walkthroughs.	2.4			A1
Pacella	Shannon M.	SMP	Manager	6/20/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/20/2007	Cleaning out personal files related to the first quarter review in preparation of archiving the Q1 review.	1.6			A1
Ranney	Amber C.	ACR	Senior	6/20/2007	Preparing files in order to archive the first quarter review workpapers.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/20/2007	Preparing the international instructions and related documents for the 2007 audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/20/2007	Providing the E&Y Mexico team with intercompany balances to assist with the statutory audit.	2.6			A1
Ranney	Amber C.	ACR	Senior	6/20/2007	Creating the Corporate audit program for the 2007 audit.	1.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/20/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	0.8			A1
Skonieczny	Jenifer L.	JLS	Intern	6/20/2007	Cleaned up Excel template for Roles & Responsibilities Matrix for SAP.	4.7			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	GM population identification & sample selection, logical access testing.	1.8			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/20/2007	Meeting with IAS to discuss review comments for DGL and Corp Datacenter.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GAMx, questions, etc..	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/20/2007	Updating of budget to actual analysis.	0.3			A1
Tehan V	Michael Edward A.	MET	Staff	6/20/2007	Thermal - Performed inventory observation at the Columbus, OH Delphi plant.	7.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Add K. St. Romain to E&Y Online per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill, P. Averill, S. Pacella, and tax engagement team members regarding STARS Database completion.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill regarding Poland Lega Claim Summary.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Ranney and M. Sakowski regarding additional file cabinet space.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with M. Kearns regarding new internal audit reports for review.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill and S. Pacella regarding 2007 European Planning Meeting Attendees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with A. Krabill regarding India - Delphi 2006 Actual Fees and 2007 Hours estimate.	0.3			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Created Opportunity Form for STARS	0.6			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Continue preparing team calendar for 2007 audit	0.4			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Updated walkthrough templates for divisions on GAMx with controls	1.8			A1
Averill	Pamela S.	PSA	Intern	6/21/2007	Updated WCGW's and Controls for divisions in GAMx for 2007 audit	3.4			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Review of Corporate substantive audit program	1.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Comparison of E&Y control testing procedures to preliminary validation program prepared by Delphi SOX group.	1.8			A1
Boehm	Michael J.	MJB	Manager	6/21/2007	Review of divisional substantive work program	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	AHG - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Packard - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Powertrain - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Saginaw - Review of significant accounting/auditing topics for 2nd quarter and corresponding client request lists.	0.9			A1
Kearns	Matthew R.	MRK	Senior	6/21/2007	AHG - Meeting with A Renaud to discuss AHG plant closures	1.3			A1
Kearns	Matthew R.	MRK	Senior	6/21/2007	AHG - Preparing for meeting with A Renaud	1.1			A1
Kearns	Matthew R.	MRK	Senior	6/21/2007	Powertrain - Revising timing for interim procedures	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Preparation of material for the European Planning meeting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Review of the international audit instructions.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Conference call with O. Desprez, E. Fines and S. Pacella to discuss our IT audit approach for Europe.	1.4			A1
Marold	Erick W.	EWM	Senior	6/21/2007	Updated controls in GAMx based on control optimization for the fixed asset cycle.	1.9			A1
Miller	Nicholas S.	NSM	Manager	6/21/2007	Coordination of E&Y Online for SOX group.	0.1			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with A. Krabill and the E&Y France audit team to discuss 2007 IT Audit Strategy.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with GM IT Support Team and M. Stille to discuss how to identify users with access to the production libraries for the key SOX applications.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with PwC to discuss review comments on the Packard walkthroughs.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Prepare projected sales opportunities document for A.Krabill.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/21/2007	Work with team on planning items, answer questions on walkthrough procedures and provide feedback accordingly.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/21/2007	Preparing the GAMx file in preparation of our first quarter archive.	2.1			A1
Ranney	Amber C.	ACR	Senior	6/21/2007	Detail reviewing the Corporate test of control program in GAMx.	6.2			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	3.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Testing of periodic review process for GM applications.	0.8			A1
Skonieczny	Jenifer L.	JLS	Intern	6/21/2007	Testing of STKS, HPS, & SPS access administration.	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	GM population identification & sample selection, logical access testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Review of GM application production libraries.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Conference call with GM to discuss questions.	1.2			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Time spent with J. Skonieczny going over identifying populations, adding deficiencies in GAMx, questions, etc..	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/21/2007	Updating of budget to actual analysis.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Krabill regarding status of open items.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Discussion with A. Krabill and N. Miller regarding STARS database data.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Meeting coordination for engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Krabill regarding Delphi (Famar Fueguina) overruns.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with S. Pacella regarding 2007 European Planning Meeting attendees.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Preparation of Prague itinerary for European Planning Meetings.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Updates to 2007 European Planning Meeting attendee schedule.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with S. Pacella regarding Prague Update - TSRS.	0.2			A1
Averill	Pamela S.	PSA	Intern	6/22/2007	Updated 2007 Planning Checklist	1.6			A1
Averill	Pamela S.	PSA	Intern	6/22/2007	Updated WCGW's and Controls for divisions in GAMx for 2007 audit	2.4			A1
Boehm	Michael J.	MLB	Manager	6/22/2007	E&S - Weekly conference call with E. Marold and R. Hofmann to discuss issues and open items.	0.6			A1
Boehm	Michael J.	MLB	Manager	6/22/2007	Consolidated Planning - Status update phone call with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MLB	Manager	6/22/2007	Discussed divisional PBC list with K. Horner.	0.4			A1
Boehm	Michael J.	MLB	Manager	6/22/2007	Review of divisional substantive work program	2.9			A1
Cash	Kevin L.	KLC	Partner	6/22/2007	Delphi coordination discussion with S. Pacella and M. Stille	1.1			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Meeting with E. Marold to discuss instructions for Delphi WCGW mapping project.	0.3			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Worked on Delphi control testing mapping to document reasoning for not testing certain controls.	2.6			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Worked on WCGW mapping to the E&Y automotive control matrix.	3.9			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Made updates to the divisional client assistance list per request of M. Boehm.	0.4			A1
Horner	Kevin John	KJH	Staff	6/22/2007	Meeting with M. Boehm to discuss comments for updates to the Divisional client assistance list.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Call with S. Sheckell to discuss status of various audit topics.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with A. Ranney to discuss comments on the international audit instructions.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Preparation of international budget information.	1.2			A1
Marold	Erick W.	EWM	Senior	6/22/2007	Met with K. Asher, M. Boehm, and A. Krabill to walk through the final proposed control optimization.	1.1			A1
Murawski	James P.	JPM	Intern	6/22/2007	Created new tabs for the workpapers to be filed under to then separate the 2006 and 2007 workpapers.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/22/2007	Review Delphi's 10-K to obtain a better understanding of the Company and the industry conditions and how filing Chapter 11 is affecting Delphi.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/22/2007	Meeting with K. Cash and M. Stille to discuss GM payroll applications ITGC testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/22/2007	Meeting with V. De Martel and H. Arenz to discuss Delphi involvement in the upcoming European Kick off meeting in Prague.	0.4			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Discussing revision notes on the 2007 International Instructions with A. Krabill.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Pulling planning items together and determining the status for the 2007 audit.	2.7			A1
Ranney	Amber C.	ACR	Senior	6/22/2007	Researching guidance regarding the impact of the SAP implementation on our audit procedures.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	6/22/2007	Call with A. Renaud and M. Kearns to discuss the status of the AHG division, related to the plant (Close downs, sale, etc..)	1.0			A1
Sheckell	Steven F.	SFS	Partner	6/22/2007	Communication with international offices	1.6			A1
Sheckell	Steven F.	SFS	Partner	6/22/2007	Review planning matters	1.9			A1
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Analysis of 2006 Basis workplan to 2007 workplan downloaded from SAP.	0.4			A1
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Testing of periodic review process for GM applications.	2.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Testing of terminations process for GM applications.	1.6			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Conference call with K. Cash & S. Pacella to discuss GM Application access and review processes.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	GM population identification & sample selection, logical access testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Follow-up with GM individuals regarding questions, open items, etc.	0.2			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Review of GM application production libraries.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Conference call with GM to discuss questions.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Testing of termination process for GM applications (Dacor, SPS, HPS).	3.1			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Updating of budget to actual analysis.	1.3			A1
Stille	Mark Jacob	MJS	Senior	6/22/2007	Updating of GM walkthrough to include processes for HTKS & STKS.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/24/2007	Prepare presentation templates to be provided to the IT European representatives that will participate in the European Planning Meeting in Prague.	3.6			A1
Ambrose	Nicklaus C.	NCA	Staff	6/25/2007	Powertrain - Tracking time charged related to inventory observation per senior's request and email senior summary of time charged accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with M. Hatzfeld regarding China audi fee.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with A. Krabill regarding international coordination.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with B. Hamblin regarding status of April payment.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Review of b/a through June 22 per B. Hamblin.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with P. Averill regarding team calendar.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Log in, print, file and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence regarding pre-approval documentation	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Work on TSRS engagement economics data with S. Pacella per B. Hamblin.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Correspondence with S. Sheckell regarding Global Internal Audit Meeting Agenda.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Locate Delphi RAS per K. Asher.	0.3			A1
Asher	Kevin F.	KFA	Partner	6/25/2007	Controls optimization review for 2007 audit	3.4			A1
Asher	Kevin F.	KFA	Partner	6/25/2007	Quarterly review scope related to comp plans	2.1			A1
Averill	Pamela S.	PSA	Intern	6/25/2007	Compiled GAMx diagnostics into Word document	2.3			A1
Averill	Pamela S.	PSA	Intern	6/25/2007	Compiled peer comparisons, analyst expectations, and industry outlooks for Delphi	4.4			A1
Keown	Karen M.	KMK	Senior Manager	6/25/2007	Follow-up with D. Kelley and M. Mukhtar re: Stars database submission	0.3			A1
Krabbill	Aaron J.	AJK	Senior Manager	6/25/2007	Review of slide decks for the European Planning Meeting.	1.2			A1
Miller	Nicholas S.	NSM	Manager	6/25/2007	Thermal - Call with B. Kolb to discuss recent accounting topics.	0.3			A1
Murawski	James P.	JPM	Intern	6/25/2007	Research recent 8-K's and 10-K's to locate companies that issued these statements due to discontinued operations.	2.3			A1
Murawski	James P.	JPM	Intern	6/25/2007	Worked on E&Y's Primary Substantive Procedures.	2.2			A1
Murawski	James P.	JPM	Intern	6/25/2007	Worked on the 2007 Scope Analysis.	2.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Meet with team to discuss review comments to be given to IAS re: deficiencies identified for Hyperion/eTBR/DGL.	0.7			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Reviewing deficiencies identified by IAS for the DGL/Hyperion/and eTBR walkthroughs.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Discuss with K. Cash modifications to be made to the European Planning Meeting presentation.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	0.9			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Providing feedback to IAS re: their questions on our feedback related to the walkthroughs of DGL, Hyperion, eTBR.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/25/2007	Time spent with team reviewing PwC testing for Packard.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/25/2007	Creating slide decks for the European planning meeting.	2.9			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking J. Murawski through procedures to create substantive audit steps in GAMx.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking J. Murawski through procedures to set up scope analysis for 3/31/07 balances.	0.6			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking P. Averill and J. Murawski through the GAMx diagnostic in order to resolve issues in the file.	3.4			A1
Ranney	Amber C.	ACR	Senior	6/25/2007	Walking P. Averill through steps to set up a peer analysis for Delphi.	0.7			A1
Skonieczny	Jenifer L.	JLS	Intern	6/25/2007	Testing of periodic review process for GM applications.	0.6			A1
Skonieczny	Jenifer L.	JLS	Intern	6/25/2007	Time spent comparing 2006 & 2007 segregation of duty conflict rules.	5.8			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of and discussion with T. Hector (GM) for access to production and jcl libraries for GM applications.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of, selection, and follow-up with B. Hearn (GM) related to GM program change.	1.5			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Review of updated DGL, Corporate Data Center, Hyperion, & eTBR walkthroughs.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/25/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	0.9			A1
Tehan V	Michael Edward A.	MET	Staff	6/25/2007	Thermal - Documentation of inventory observation performed at the Columbus, OH Delphi plant.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Coordination of Delphi European Planning Meeting.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Work on STARS input coordination per A. Krabill.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Averill	Pamela S.	PSA	Intern	6/26/2007	Added test procedures to controls in GAMx found in diagnostic	2.3			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Compiled peer comparisons, analyst expectations, and industry outlooks for Delphi	1.8			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Revise the 2007 GAMx file based on review notes	0.6			A1
Averill	Pamela S.	PSA	Intern	6/26/2007	Updated 2007 Audit Planning List	0.8			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Continued documentation of controls identified by audi team not needed to be tested as controls are insignificant or covered by other controls.	1.1			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Continued mapping of WCGW's from the global automotive template to identified Delphi WCGW's.	2.9			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Developed control procedures for the financial reporting and treasury internal controls.	3.6			A1
Horner	Kevin John	KJH	Staff	6/26/2007	Updated divisional client assistance list for procedures under the Other Income/Expense process in GAMx.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/26/2007	Review of slide decks for the European Planning Meeting.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Completed work on the 2007 Scope Analysis.	1.2			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked in GAMx specifically with Understand FOTs, WCGW's and Perform Walkthroughs.	1.2			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked in GAMx Understand the Business.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx and identified assertions that hac no associated WCGW's.	0.8			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx and identified WCGW's that had no associated assertions - documented the related assertions to each WCGW from last year to help determine whether or not to delete the WCGW.	0.7			A1
Murawski	James P.	JPM	Intern	6/26/2007	Worked within GAMx to review the identified risks tha were not associated to an assertion.	0.9			A1
Murawski	James P.	JPM	Intern	6/26/2007	Within GAMx to review IT dependent manual and application controls that did not have an application associated with it.	2.3			A1
Pacella	Shannon M.	SMP	Manager	6/26/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/26/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	2.2			A1
Ranney	Amber C.	ACR	Senior	6/26/2007	Creating slide decks for the European planning meeting.	3.6			A1
Ranney	Amber C.	ACR	Senior	6/26/2007	Reviewing the Company's Q2 close schedule and providing comments to J. Garrett.	0.4			A1
Skonieczny	Jenifer L.	JLS	Intern	6/26/2007	Recording ITGC deficiencies for DGL and eTBR applications	2.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/26/2007	Testing of periodic review process for GM applications.	1.3			A1
Skonieczny	Jenifer L.	JLS	Intern	6/26/2007	Testing of terminations process for GM applications.	2.3			A1
Skonieczny	Jenifer L.	JLS	Intern	6/26/2007	Time spent comparing 2006 & 2007 segregation of duty conflict rules.	0.6			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review of and discussion with S. Pacella of eTBR, Hyperion, & DGL Deficiencies.	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.7			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Review of updated DGL, Corporate Data Center, Hyperion, & eTBR walkthroughs.	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Time spent with intern, J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	6/26/2007	Updating of Scoping & Reliance documents.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Coordination of STARS input per A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with N. Miller regarding Delphi Poland SA, approval 2006 and 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with T. Bishop regarding IAS training session.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with A. Ranney regarding Delphi December 2006 AC Slides.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Coordination of network access for engagement team members.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Addressed selected problems identified in updated diagnostic report in GAMx	0.4			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Input opportunity forms into STARS database	2.3			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Revise the 2007 GAMx file based on review notes	0.3			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Organized listed controls in walkthrough templates on GAMx	0.6			A1
Averill	Pamela S.	PSA	Intern	6/27/2007	Ran new diagnostic for Delphi GAMx program	0.9			A1
Boehm	Michael J.	MJB	Manager	6/27/2007	DPSS - Discussed Q2 timing and PBC list with B. Eichenlaub.	0.2			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Completed mapping of WCGW's from global automotive template to Delphi identified WCGW's.	1.6			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Completed review of SOX validation programs and prepared feedback comments for the SOX team.	3.6			A1
Horner	Kevin John	KJH	Staff	6/27/2007	Updated the corporate client assistance listing for interim testing.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/27/2007	Review of slide decks for the European Planning Meeting.	1.0			A1
Marold	Erick W.	EWM	Senior	6/27/2007	Prepared a presentation for the European planning meeting regarding the control optimization.	2.1			A1
Marold	Erick W.	EWM	Senior	6/27/2007	Coordination with E&Y Mexico regarding the 2007 API.	1.8			A1
Miller	Nicholas S.	NSM	Manager	6/27/2007	Thermal - Call with B. Kolb to discuss recent accounting topics.	0.8			A1
Murawski	James P.	JPM	Intern	6/27/2007	Continued to work on the lead sheets for GAMx, making the necessary changes per A. Ranney.	1.3			A1
Murawski	James P.	JPM	Intern	6/27/2007	Discussion with A. Ranney regarding lead sheets and changes needed to be made.	0.6			A1
Murawski	James P.	JPM	Intern	6/27/2007	Discussion with M. Boehm concerning the internal control report information.	0.4			A1
Murawski	James P.	JPM	Intern	6/27/2007	Reviewed GAMx Perform Substantive Audit Procedures and created new Lead Sheets.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/27/2007	Review GAMx's Perform Walkthroughs to ensure each control's design and operating were marked as effective.	1.4			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Meet with team to discuss review comments to be given to IAS re: deficiencies identified for Hyperion/eTBR/DGL.	0.8			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Prepare email to J. Piazza describing potential deficiencies that could have an audit impact.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Reviewing deficiencies identified by IAS for the DGL/Hyperion/and eTBR walkthroughs.	0.7			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Call with K. Phelps to discuss E&Y feedback on DGL/Hyperion and eTBR walkthroughs.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	1.9			A1
Pacella	Shannon M.	SMP	Manager	6/27/2007	Providing feedback to IAS re: their questions on our feedback related to the walkthroughs of DGL, Hyperion, eTBR.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Conference call with K. Asher and A. Krabill to discuss changes to the European planning meeting slide decks.	0.9			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Updating international instructions for revisions.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Discussing our testing approach over payroll access controls with M. Boehm and S. Pacella.	0.8			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Walking P. Averill and J. Murawski through the GAMx diagnostic in order to resolve issues in the file.	1.1			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Reviewing the Company's Q2 close schedule and providing comments to J. Garrett.	1.2			A1
Ranney	Amber C.	ACR	Senior	6/27/2007	Walking J. Murawski through the process to set up interim lead sheets for all corporate accounts.	2.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/27/2007	Review and testing of HTKS/STKS Administrators/Super Users.	1.1			A1
Skonieczny	Jenifer L.	JLS	Intern	6/27/2007	Testing of periodic review process for GM applications.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review of and discussion with S. Pacella of eTBR, Hyperion, & DGL Deficiencies.	2.4			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.3			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Review of updated DGL, Corporate Data Center, Hyperion, & eTBR walkthroughs.	2.2			A1
Stille	Mark Jacob	MJS	Senior	6/27/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with B. Hamblin and M. Hatzfeld regarding Global Rate Sheet.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Coordination of STARS input per A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Log in, print, file and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Work on 2007 European Planning Meeting Attendees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of E&Y Europe July 07 Europe Visit Itinerary	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Work on Total Hours by Division through June 1st per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Addressed selected problems identified in updated diagnostic report in GAMx	1.8			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Associated evidence in accounts in AWS for Ashimori/Delphi joint venture	0.7			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Input opportunity forms into STARS database	1.2			A1
Averill	Pamela S.	PSA	Intern	6/28/2007	Revise the 2007 GAMx file based on review notes	0.5			A1
Boehm	Michael J.	MJB	Manager	6/28/2007	Met with M. Hatzfeld and E. Marold to discuss list of significant Q2 accounting topics accumulated in preparation for meeting with T. Timko.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm and E. Marold relative to significant quarter two events to be addressed during ou SAS 100 procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	6/28/2007	Meeting with E. Marold to discuss WCGW mapping project and validation program review.	0.6			A1
Horner	Kevin John	KJH	Staff	6/28/2007	Worked on the client assistance listing for Corporate interim testing.	1.3			A1
Marold	Erick W.	EWM	Senior	6/28/2007	E&S - Update call with E&S to discuss the Q2 interim review timing.	0.5			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Met with M. Hatzfeld and M. Boehm to obtain an understanding of significant Q2 events and current issues.	1.7			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Discussion with K. Horner regarding the industry template mapping of WCGW's to GAMx.	0.9			A1
Marold	Erick W.	EWM	Senior	6/28/2007	Coordinated with E&Y Mexico regarding the 2007 API.	1.1			A1
Murawski	James P.	JPM	Intern	6/28/2007	Added adjustments from Hyperion to the lead sheets.	2.3			A1
Murawski	James P.	JPM	Intern	6/28/2007	Research relating to Delphi's upcoming 8-K due to discontinued operations per M. Boehm.	0.9			A1
Murawski	James P.	JPM	Intern	6/28/2007	Completed lead sheets for GAMx.	2.4			A1
Murawski	James P.	JPM	Intern	6/28/2007	Discussion with A. Ranney regarding the lead sheets an the adjustments made to the lead sheets from Hyperion.	0.6			A1
Murawski	James P.	JPM	Intern	6/28/2007	Discussion with M. Boehm to go over the 8-K's relating to Delphi's upcoming 8-K on discontinued operations.	0.5			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Email correspondence with E&Y international teams and Delphi IT Security Compliance officer to continue to finalize plans for European Planning event to be held in Prague.	0.4			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Meeting with D. Wodjyla to discuss PwC workpaper documentation for the Packard ITGC testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Preparing presentation template to be given to the Company to assist in preparing for European Planning Meeting in Prague.	3.2			A1
Pacella	Shannon M.	SMP	Manager	6/28/2007	Time spent with team reviewing PwC testing for Packard.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	6/28/2007	Dayton-Planning for the interim audit timing with F. Dunford.	1.3			A1
Ranney	Amber C.	ACR	Senior	6/28/2007	Creating slide decks for the European planning meeting.	3.4			A1
Ranney	Amber C.	ACR	Senior	6/28/2007	Walking J. Murawski through the process to set up interim lead sheets for all corporate accounts.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	6/28/2007	DPSS - Prepared client assistance list.	1.5			A1
Skonieczny	Jenifer L.	JLS	Intern	6/28/2007	Review and testing of HTKS/STKS Administrators/Super Users.	1.3			A1
Skonieczny	Jenifer L.	JLS	Intern	6/28/2007	Reviewed Packard application test template for new users and periodic review with M. Stille	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Discussions with B. Braman (PwC) regarding Packard walkthroughs/testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Review and testing of GM Access administration processes (new users, terminations, periodic review, administrators).	2.3			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Review of updated Packard walkthroughs and testing results performed by PwC.	3.7			A1
Stille	Mark Jacob	MJS	Senior	6/28/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Coordination of attendees for European conference in Prague.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Coordination of STARS input.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/29/2007	Miscellaneous activities such as providing assistance to engagement team.	2.2			A1
Averill	Pamela S.	PSA	Intern	6/29/2007	Input opportunity forms into STARS database	1.7			A1
Averill	Pamela S.	PSA	Intern	6/29/2007	Matched WCGW's in GAMx program to E&Y Global Automotive WCGW's	2.9			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	DPSS - Review of Interim client assistance request for DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	DPSS - Discussed Q2 timing and PBC list with B. Eichenlaub.	0.2			A1
Boehm	Michael J.	MJB	Manager	6/29/2007	E&S - Discussed PP&E and tooling procedures for E&S with E. Marold.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/29/2007	Contacted I. Seipke to obtain significant IT-related contracts for Q2 review.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Analyzed results for entire differences AHG (NSJE Testing).	0.7			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Met with E. Marold to go over the TE amount for each division.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Roll-forward trial balance for AHG Q1.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Saved SAP files to run ACL analysis.	1.9			A1
Horner	Kevin John	KJH	Staff	6/29/2007	Finalized the corporate client assistance listing for interim procedures.	2.3			A1
Horner	Kevin John	KJH	Staff	6/29/2007	Gave instructions to P. Averill and J. Murawski for WCGW mapping project.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	6/29/2007	Conference call with M. Messina to discuss French statutory matters.	0.3			A1
Murawski	James P.	JPM	Intern	6/29/2007	Assist A. Ranney to ensure that E&Y had the updated management of Delphi on file with correct titles.	0.8			A1
Murawski	James P.	JPM	Intern	6/29/2007	Updated the 2006 Global Automotive excel sheet, inserting our team's What Could Go Wrong's for various processes to compare them to the WCGW's that E&Y has as a template per K. Horner.	4.2			A1
Pacella	Shannon M.	SMP	Manager	6/29/2007	Discussion with K. Cash regarding modifications to be made to the European Planning Meeting presentation.	0.4			A1
Skonieczny	Jenifer L.	JLS	Intern	6/29/2007	Reviewed Packard application test template for new users and periodic review with M. Stille	1.8			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Discussions with B. Braman (PwC) regarding Packard walkthroughs/testing.	0.7			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Review of updated Packard walkthroughs and testing results performed by PwC.	2.1			A1
Stille	Mark Jacob	MJS	Senior	6/29/2007	Time spent with J. Skonieczny going over questions, testing procedures, etc.	1.1			A1
A1 Project Total:						920.3		\$0	
Accounting Assistance - A2									
Ashimori									
Horner	Kevin John	KJH	Staff	6/26/2007	Ashimori: sent response to S. Perez to clear up requests for shareholders' equity rollforward and joint venture agreement per the client assistance list.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	6/27/2007	Ashimori: received files relating to audit requests from S. Perez for the Ashimori audit and imported files into AWS for testing.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: Determined open items from client assistance list and sent response to S. Perez to determine expectations of when we will be receiving remaining requests.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: updated Ashimori ASM and reviewed planning documents accordingly.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: Updated the materiality calculation for 2005 and 2006 for Ashimori audit.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	6/28/2007	Ashimori: worked on testing of warranty reserve for 2005 and 2006.	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	6/29/2007	Ashimori: worked through primary substantive procedures for the 2005 and 2006 Ashimori audit.	3.4	\$220	\$748	A2
Horner	Kevin John	KJH	Staff	6/29/2007	Ashimori: worked with S. Perez to determine when the annual physical inventory for Ashimori is taking place.	0.4	\$220	\$88	A2
A2 Ashimori Project Total:						8.7		\$1,914	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Discussions with C. Arkwright and K. Tremain to determine status of Umicore deal and implication to 2005 audit.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Discussions with J. Henning relative to status of Umicore deal and implication to 2005 audit completion and Delphi Q2 accounting for assets of underlying business.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Meeting with C. Arkwright to discuss status update on Catalyst/Umicore deal and impact to 2005 carve-out audit, as well as audit procedures required at transaction closing.	0.5	\$470	\$235	A2
A2 Catalyst Project Total:						2.7		\$1,269	
Corporate									
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Conference call with B. Welsh, K. Asher and S. Sheckell to discuss timing of the European shared service center move.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	6/4/2007	Research accounting for GM subsidy arrangement	1.5	\$575	\$863	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Discussion with A. Brazier and M. Sandelich relative to accounting impact of deconsolidation and severance agreement settlement.	1.5	\$470	\$705	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Review of company impairment analysis and assumptions related to Saginaw North American site.	1.8	\$470	\$846	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Tie-out of draft 8K disclosures related to Cadiz bankruptcy.	1.5	\$470	\$705	A2
Sheckell	Steven F.	SFS	Partner	6/5/2007	Research accounting for GM subsidy arrangement	2.7	\$575	\$1,553	A2
Sheckell	Steven F.	SFS	Partner	6/6/2007	Research accounting for GM subsidy arrangement	1.6	\$575	\$920	A2
Fitzpatrick	Michael J.	MJF	Partner	6/7/2007	Consultation on accounting implications for Cadiz Bankruptcy.	2.0	\$825	\$1,650	A2
Henning	Jeffrey M.	JMH	Partner	6/7/2007	Review of the proposed GM Delphi warranty term sheet	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Research accounting for GM subsidy arrangement	3.5	\$575	\$2,013	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Review warranty contract settlement and accounting with GM	2.7	\$575	\$1,553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	Review of GM warranty settlement sheet, audit committee slide and supporting materials.	3.9	\$470	\$1,833	A2
Henning	Jeffrey M.	JMH	Partner	6/8/2007	Conference call with M. Hatzfeld to review Delphi audit committee presentation on GM warranty settlement proposal	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	6/8/2007	Review warranty contract settlement and accounting with GM	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	6/11/2007	Research accounting for GM warranty settlement	2.3	\$575	\$1,323	A2
Asher	Kevin F.	KFA	Partner	6/12/2007	Research related to the GM warranty settlement.	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	6/12/2007	Attendance at GM warranty settlement related Audit Committee meeting	1.0	\$770	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	6/12/2007	Consultation on accounting implications for Cadiz Bankruptcy.	1.0	\$825	\$825	A2
Henning	Jeffrey M.	JMH	Partner	6/12/2007	Review of GM Warranty settlement accounting	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	6/13/2007	Discussion with T. Tamer on FAS 109 training	0.3	\$575	\$173	A2
Fitzpatrick	Michael J.	MJF	Partner	6/14/2007	Consultation on accounting implications for Cadiz Bankruptcy.	1.0	\$825	\$825	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	6/14/2007	Research accounting for Cadiz bankruptcy	0.5	\$575	\$288	A2
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Review of workpapers relating to the 8-k to be filed for the reallocation of pension costs.	1.8	\$470	\$846	A2
Sheckell	Steven F.	SFS	Partner	6/15/2007	Research accounting for Cadiz bankruptcy	0.6	\$575	\$345	A2
Boehm	Michael J.	MJB	Manager	6/18/2007	Research of peer filings with regard to internal control dating and valuation schedule in segment disclosure 8-K	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	6/18/2007	Performed research related to valuation schedule inclusion and internal control report dating in segment disclosure 8-K filing.	1.1	\$330	\$363	A2
Boehm	Michael J.	MJB	Manager	6/18/2007	Preparation of summary memorandum related to segment disclosure 8-K.	1.4	\$330	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Discussion with A. Brazier related to Delphi accounting for Cadiz bankrupt entity, and the impending severance costs to be associated with a site wind-down.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Meeting with T. Timko to review of client-prepared slide deck related to Cadiz Bankruptcy. Information prepared to highlight management position on significant activities associated with site wind-down and implications of local bankruptcy law to U.S. GAAP accounting.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/18/2007	Review of client-prepared slide deck related to Cadiz Bankruptcy. Information prepared to highlight management position on significant activities associated with site wind-down and implications of local bankruptcy law to U.S. GAAP accounting.	1.5	\$470	\$705	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Discussion with J. Montgomery regarding proposed changes to warranty accounting policy	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Research of peer filings with regard to internal control dating and valuation schedule in segment disclosure 8-K	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Performed research related to valuation schedule inclusion and internal control report dating in segment disclosure 8-K filing.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/19/2007	Preparation of summary memorandum related to segment disclosure 8-K.	1.2	\$330	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Discussion with A. Brazier of Company position on Q2 accounting for deconsolidation and recording of severance associated with Cadiz wind-down.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Research relating to the requirement to include valuation schedules in the planned 8-k to be filed to recast the segment footnote for changes in the allocation of pension costs.	1.3	\$470	\$611	A2
Boehm	Michael J.	MJB	Manager	6/20/2007	Discussed workers compensation allocation methodology utilized in segment disclosure 8-K with A. Krabill.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	6/20/2007	Met with R. Reimink to discuss workers compensation allocations prepared for segment disclosure 8-k.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/20/2007	Reviewed workers compensation documentation related to segment disclosure 8-k provided by E. Dilland.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	Research accounting of Cadiz bankruptcy, effects of deconsolidation and accounting for severance costs associated with plant wind-down.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Meeting with A. Brazier to discuss account for Cadiz bankruptcy.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	6/21/2007	Discussed workers compensation allocation methodology utilized in segment disclosure 8-K with A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	6/21/2007	Met with E. Dilland and R. Reimink to discuss change in workers compensation allocation methodology for segment disclosure 8-K.	0.7	\$330	\$231	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with A. Kulikowski to discuss the status of our work related to the filing of the 8-k for the revised allocation of pension costs.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with M. Boehm, R. Reimink and E. Dilland to discuss our noted related to the reallocation of workers compensation costs in the 8-k to be filed relating to the reallocation of pension costs.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	Reviewed research provided by J. Murawski related to dating of internal control opinion for 8-K related to restatement of segment footnote.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/27/2007	Research related to the appropriate dating of our internal controls report for the planned 8-k filing which it will be included in.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Reviewed research provided by J. Murawski related to dating of internal control opinion for 8-K related to restatement of segment footnote.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with A. Brazier and M. Sandelich relative to deconsolidation implications to Delphi consolidated accounts, effective 4/1/07, for Cadiz, Spain bankruptcy filing.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Fitzpatrick relative to accounting implications of Cadiz, Spain bankruptcy filing on consolidated accounts of Delphi in Q2.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	6/28/2007	Review of updated commodities hedging documentation with D. Buriko.	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2007	Discussion with A. Brazier and M. Sandelich relative to deconsolidation implications to Delphi consolidated accounts, effective 4/1/07, for Cadiz, Spain bankruptcy filing.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/29/2007	Discussion with M. Fitzpatrick relative to accounting implications of Cadiz, Spain bankruptcy filing on consolidated accounts of Delphi in Q2.	0.4	\$470	\$188	A2
A2 Corporate Project Total:						60.6		\$31,407	
Financial Remediation									
Hegelmann	Julie Ann	JAH	Senior	6/11/2007	Tax - 404 documentation - Start review of the updated control framework of U.S., Non-U.S. and consolidated process (remediation of the prior year deficiency).	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	6/11/2007	Tax - 404 - Start review of control framework comments provided to client after year end to compare against revised control framework for U.S., Non-U.S. and consolidated processes (remediation of the prior year deficiency).	0.2	\$300	\$60	A2
Marold	Erick W.	EWM	Senior	6/11/2007	Met with K. St. Romain to discuss material weakness remediation related to fixed assets.	1.8	\$275	\$495	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ambrose	Nicklaus C.	NCA	Staff	6/13/2007	Powertrain - Discuss count variances with senior and P. Beiter, in order to understand the differences.	0.8	\$140	\$112	A2
Marold	Erick W.	EWM	Senior	6/13/2007	E&S - Attended the conference call related to the result of the fixed asset physical inventory.	1.4	\$275	\$385	A2
Tosto	Cathy I.	CIT	Partner	6/14/2007	Review draft accounting policy for income taxes and risk and control matrix (remediation of the prior year deficiency).	0.9	\$575	\$518	A2
Ambrose	Nicklaus C.	NCA	Staff	6/15/2007	Powertrain - Additional correspondence with P. Beiter and senior regarding inventory count issues.	0.7	\$140	\$98	A2
Ambrose	Nicklaus C.	NCA	Staff	6/15/2007	Powertrain - Discussion with P. Beiter regarding inventory test count issues and documentation of this conversation in an email to senior.	0.9	\$140	\$126	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review Foreign income tax accounting processes control framework (remediation of the prior year deficiency).	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review revised control framework of consolidated income tax accounting process (remediation of the prior year deficiency).	1.3	\$300	\$390	A2
Hegelmann	Julie Ann	JAH	Senior	6/15/2007	Review U.S. and Foreign revised control framework for income tax accounting (remediation of the prior year deficiency).	1.1	\$300	\$330	A2
Tosto	Cathy I.	CIT	Partner	6/15/2007	Discussion with J. Hegelmann regarding comments on accounting policy for income taxes and risk and control matrix (remediation of the prior year deficiency).	1.2	\$575	\$690	A2
Hegelmann	Julie Ann	JAH	Senior	6/17/2007	404 - Review control framework and take notes on Consolidated, U.S. and Foreign and Foreign processes (remediation of the prior year deficiency).	1.7	\$300	\$510	A2
Marold	Erick W.	EWM	Senior	6/18/2007	Reviewed the fixed asset material weakness training deck.	0.9	\$275	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Add D. Kelley's comment to the review summary comments list for review of control framework (remediation of the prior year deficiency)	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Discussion with D. Kelley regarding review comments on control framework (remediation of the prior year deficiency)	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Draft comments on accounting for income taxes memo (remediation of the prior year deficiency)	1.3	\$300	\$390	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Prepare comments list summarizing review of Consolidated, Foreign, and U.S. and Foreign control framework (remediation of the prior year deficiency)	2.9	\$300	\$870	A2
Hegelmann	Julie Ann	JAH	Senior	6/19/2007	404 - Review income tax accounting process memo (remediation of the prior year deficiency)	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	6/19/2007	Review of material weakness remediation project plans	1.4	\$575	\$805	A2
Marold	Erick W.	EWM	Senior	6/19/2007	Reviewed the fixed asset material weakness training deck.	0.2	\$275	\$55	A2
Sheckell	Steven F.	SFS	Partner	6/19/2007	Review material weakness remediation plans	1.5	\$575	\$863	A2
Henning	Jeffrey M.	JMH	Partner	6/20/2007	Review of material weakness remediation project plans	1.1	\$575	\$633	A2
Kelley	Daniel F.	DFK	Partner	6/20/2007	Review of accounting risk framework (remediation of the prior year deficiency).	2.1	\$575	\$1,208	A2
Marold	Erick W.	EWM	Senior	6/20/2007	Reviewed the fixed asset material weakness training deck.	0.1	\$275	\$28	A2
Sheckell	Steven F.	SFS	Partner	6/20/2007	Review material weakness remediation plans	1.2	\$575	\$690	A2
Ambrose	Nicklaus C.	NCA	Staff	6/21/2007	Powertrain - Discussion with senior regarding Delphi inventory procedures performed in Rochester, including discussions of why inventory counts would not tie out.	0.3	\$140	\$42	A2
Ambrose	Nicklaus C.	NCA	Staff	6/21/2007	Powertrain - Prepare follow-up email to P. Beiter requesting additional information because of the errors identified.	0.2	\$140	\$28	A2
Kelley	Daniel F.	DFK	Partner	6/21/2007	Review of accounting for income taxes policy memo (remediation of the prior year deficiency).	2.1	\$575	\$1,208	A2
Marold	Erick W.	EWM	Senior	6/21/2007	Reviewed the fixed asset material weakness training deck.	0.1	\$275	\$28	A2
Ambrose	Nicklaus C.	NCA	Staff	6/22/2007	Powertrain - Discussion with P. Beiter regarding physical inventory issues at the Rochester location, including the fact that the counts would not tie out.	0.4	\$140	\$56	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ambrose	Nicklaus C.	NCA	Staff	6/22/2007	Powertrain - Drafting email to inform senior of the response from P. Beiter concerning physical inventory issues, including the fact that the counts would not tie out.	0.3	\$140	\$42	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	E&S - Participated in conference call with R. Hofmann, B. Frost, E. Marold and A. Krabill related to results of PP&E inventory adjustment and required remediation testing procedures.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	6/29/2007	E&S - Review of fixed asset physical inventory write-off information provided by R. Hofmann.	0.4	\$330	\$132	A2
A2 Financial Remediation Project Total:						<u>32.0</u>		<u>\$12,107</u>	
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	6/4/2007	Research related to fresh start accounting and related valuation matters	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Meeting with J. Williams, B. Murray, S. Sheckell, W. Tilotti, N. McNamara and K. Voigt to discuss fixed asset valuation questions.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Meeting with T. Timko, J. Williams, B. Murray, A. Brazier, K. Asher and S. Sheckell to discuss several fresh start accounting matters.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Preparation of bankruptcy emergence audit fee estimate.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/4/2007	Review of materials for the fresh start accounting meetings with T. Timko.	1.6	\$470	\$752	A2
Sheckell	Steven F.	SFS	Partner	6/4/2007	Research fresh start accounting policy changes	2.2	\$575	\$1,265	A2
Artale	Sabrina A.	SAA	Manager	6/5/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	1.1	\$330	\$363	A2
Asher	Kevin F.	KFA	Partner	6/5/2007	Research related to fresh start accounting and related valuation matters	2.8	\$770	\$2,156	A2
Boehm	Michael J.	MJB	Manager	6/5/2007	Fresh Start - Preparation of Fresh Start budgets for opening balance sheet procedures.	1.2	\$330	\$396	A2
Dandrea	Gregory R.	GRD	Intern	6/5/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	0.6	\$100	\$60	A2
Singh	Jagpaul	JS	Intern	6/5/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	0.6	\$100	\$60	A2
Asher	Kevin F.	KFA	Partner	6/6/2007	Research related to fresh start accounting and related valuation matters	0.6	\$770	\$462	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Dandrea	Gregory R.	GRD	Intern	6/6/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	2.8	\$100	\$280	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Discuss accounting for certain post emergence intangible assets	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	6/6/2007	Preparation of bankruptcy emergence audit fee estimate.	0.3	\$470	\$141	A2
Singh	Jagpaul	JS	Intern	6/6/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	2.3	\$100	\$230	A2
Artale	Sabrina A.	SAA	Manager	6/7/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	2.9	\$330	\$957	A2
Asher	Kevin F.	KFA	Partner	6/7/2007	Research related to fresh start accounting and related valuation matters	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	6/7/2007	Meeting with T. Timko, J. Williams, A. Brazier, B. Murray, S. Sheckell and A. Krabill to discuss fresh start policy changes with respect to tooling accounting.	1.4	\$770	\$1,078	A2
Dandrea	Gregory R.	GRD	Intern	6/7/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	1.1	\$100	\$110	A2
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Meeting with T. Timko, J. Williams, A. Brazier, B. Murray, K. Asher and S. Sheckell to discuss fresh start policy changes with respect to tooling accounting.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	6/7/2007	Preparation of bankruptcy emergence audit fee estimate.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	6/7/2007	Research fresh start accounting policy changes	0.8	\$575	\$460	A2
Singh	Jagpaul	JS	Intern	6/7/2007	Assisting S. Artale with the review of KPMG's preliminary draft analysis.	1.1	\$100	\$110	A2
Artale	Sabrina A.	SAA	Manager	6/8/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	6.0	\$330	\$1,980	A2
Artale	Sabrina A.	SAA	Manager	6/12/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU), etc.	1.1	\$330	\$363	A2
Marold	Erick W.	EWM	Senior	6/12/2007	Fresh Start - Accumulated information related to depreciation methods for various automotive suppliers.	0.6	\$275	\$165	A2
Artale	Sabrina A.	SAA	Manager	6/13/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU), etc.	0.9	\$330	\$297	A2
Marold	Erick W.	EWM	Senior	6/13/2007	Fresh Start - Accumulated information related to depreciation methods for various automotive suppliers.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Manager	6/14/2007	SAS Review - internal meeting/discussion regarding budgeting, administrative items (MOU).	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call with J. Hendy to discuss open valuation comments related to the fresh start valuation.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2007	Conference call to discuss fresh start accounting treatment at various entites in comparison to Delphi's accounting treatment.	1.8	\$470	\$846	A2
Sheckell	Steven F.	SFS	Partner	6/14/2007	Fresh start accounting research	1.6	\$575	\$920	A2
Asher	Kevin F.	KFA	Partner	6/15/2007	Meeting with J. Sheehan regarding the status of terms o the emergence plans	2.1	\$770	\$1,617	A2
Sheckell	Steven F.	SFS	Partner	6/15/2007	Fresh start accounting research	1.4	\$575	\$805	A2
Artale	Sabrina A.	SAA	Manager	6/19/2007	Conference call with J. Hendy, J. Burns and A. Krabill to discuss the status of the review of the fresh start draft valuation.	0.5	\$330	\$165	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Review of the latest information provided by the KPMC valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2007	Conference call with J. Hendy, J. Burns and S. Artale to discuss the status of the review of the fresh start draft valuation.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Review of the latest information provided by the KPMC valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	6/20/2007	Revisions to the fresh start budget.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2007	Review of the latest information provided by the KPMC valuation team to address the comments provided to them in the initial draft of the fresh start valuation report.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Meeting with B. Murray to discuss current fresh start accounting matters.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Review of material provided by KPMG regarding the effect of the use of in use penalties.	0.9	\$470	\$423	A2
Artale	Sabrina A.	SAA	Manager	6/27/2007	Reviewing KPMG's preliminary draft analysis, drafting comments and questions accordingly.	0.5	\$330	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	6/29/2007	Status update with B. Murray regarding various fresh start topics.	0.4	\$470	\$188	A2
A2 Fresh Start Accounting Project Total:						58.1		\$25,300	
Furukawa									
Horner	Kevin John	KJH	Staff	6/18/2007	Furukawa: meeting with N. Miller to discuss follow-up questions relating to wrap-up of '06 audit.	0.4	\$220	\$88	A2
Miller	Nicholas S.	NSM	Manager	6/18/2007	Coordination of Furukawa wrap-up efforts.	0.2	\$330	\$66	A2
Miller	Nicholas S.	NSM	Manager	6/18/2007	Review of Furukawa audit workpapers.	0.2	\$330	\$66	A2
Horner	Kevin John	KJH	Staff	6/19/2007	Furukawa: worked on the summary review memorandum and wrapped up planning documents for the '06 audit.	1.6	\$220	\$352	A2
A2 Furukawa Project Total:						2.4		\$572	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	6/20/2007	Meeting with K. Cash and S. Rader to discuss training requirements for the I/A training for auditing SAP.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with K. Cash and S. Rader to discuss training requirements for the I/A training for auditing SAP.	0.3	\$330	\$99	A2
A2 IT Remediation Project Total:						0.9		\$297	
SAP Pre-Implementation									
Buser	Jay	JB	Manager	6/4/2007	Review email from J. Dixon regarding application controls and research for response.	1.9	\$330	\$627	A2
Ciungu	Roxana M.	RMC	Staff	6/4/2007	Updated the Dacor to SAP workplan for the project management section.	0.9	\$140	\$126	A2
Pacella	Shannon M.	SMP	Manager	6/4/2007	Prepare for meeting with R. Pulisareddy to discuss DGL to SAP conversion status and location of key documents.	0.8	\$330	\$264	A2
Stille	Mark Jacob	MJS	Senior	6/4/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.7	\$250	\$425	A2
Stille	Mark Jacob	MJS	Senior	6/4/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	1.6	\$250	\$400	A2
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Discussion with S. Pacella and M. Stille around the Dacor to SAP project.	0.9	\$140	\$126	A2
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Reviewed checklist for Financial Reporting - SAP Implementation document to see if any steps apply to the workplan.	0.8	\$140	\$112	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	6/5/2007	Prepare for meeting with R. Pulisareddy to discuss DGL to SAP conversion status and location of key documents.	1.4	\$330	\$462	A2
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.9	\$250	\$475	A2
Stille	Mark Jacob	MJS	Senior	6/5/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	1.7	\$250	\$425	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Added testing procedures to the Dacor to SAP workplan using the financial checklist document.	4.3	\$140	\$602	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Met with S. Pacella to discuss the Dacor to SAP immediate next steps.	0.3	\$140	\$42	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Reviewed checklist for Financial Reporting - SAP Implementation document to see if any steps apply to the workplan.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Reviewed the outstanding items and tried to see if there is more information available on the website.	1.6	\$140	\$224	A2
Pacella	Shannon M.	SMP	Manager	6/6/2007	Meeting with R. Pillaserty to discuss DGL to SAP conversion status and follow-up items.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	6/6/2007	Prepare for meeting with R. Pulisareddy to discuss DGL to SAP conversion status and location of key documents.	0.8	\$330	\$264	A2
Stille	Mark Jacob	MJS	Senior	6/6/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	1.1	\$250	\$275	A2
Stille	Mark Jacob	MJS	Senior	6/6/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	0.9	\$250	\$225	A2
Buser	Jay	JB	Manager	6/8/2007	Prepare final PowerPoint slides for management responses.	1.1	\$330	\$363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/8/2007	SOP 97-2 research in preparation for 6/11/07 conference call with A. Brazier (TARS group) to discuss Company policy and accounting for 2007 SAP implementation costs.	2.1	\$470	\$987	A2
Stille	Mark Jacob	MJS	Senior	6/8/2007	Meeting with R. Pillarisetty to go over Test Director application and open items related to conversion projects.	1.6	\$250	\$400	A2
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of Dacor to SAP conversion documentation located on SharePoint sites.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	6/8/2007	Review of DGL to SAP conversion documentation located on SharePoint sites.	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	6/11/2007	Review of program for DGL to SAP conversion	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	6/12/2007	Review of program for DGL to SAP conversion	1.7	\$330	\$561	A2
Miller	Nicholas S.	NSM	Manager	6/12/2007	Met with S. Pacella to discuss audit program for DGL to SAP conversion	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Met with N. Miller to discuss audit program for DGL to SAP conversion	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Prepare audit program to include changes discussed with N. Miller. Changes included adding worksteps to be performed by Internal Audit and SOX Finance Group.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	6/12/2007	Prepare meeting materials for meeting with K. Cash and M. Andrud to discuss SAP process documentation and SAP configurations.	0.7	\$330	\$231	A2
Skonieczny	Jenifer L.	JLS	Intern	6/12/2007	Review of SharePoint site for evidence related to workplan	0.9	\$100	\$90	A2
Skonieczny	Jenifer L.	JLS	Intern	6/12/2007	Review of SharePoint site for evidence related to workplan	0.9	\$100	\$90	A2
Stille	Mark Jacob	MJS	Senior	6/12/2007	Review of documentation on SharePoint site.	1.7	\$250	\$425	A2
Stille	Mark Jacob	MJS	Senior	6/12/2007	Follow-up with Rima regarding questions, open items, etc.	0.6	\$250	\$150	A2
Cash	Kevin L.	KLC	Partner	6/13/2007	Attend meeting with M. Andrud and S. Pacella to discuss SAP process documentation and SAP configurations.	1.1	\$575	\$633	A2
Cash	Kevin L.	KLC	Partner	6/13/2007	Travel time from Westlake, OH to Detroit for client meeting	4.3	*\$288	\$1,236	A2
Miller	Nicholas S.	NSM	Manager	6/13/2007	Call with A. Brazier and A. Krabill to discuss accounting for SAP costs.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	6/13/2007	Call with A. Bianco to discuss status of SAP role redesign and SOD Program for 2007.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	6/13/2007	Attend meeting with M. Andrud and K. Cash to discuss SAP process documentation and SAP configurations.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	6/13/2007	Prepare meeting materials for meeting with K. Cash and M. Andrud to discuss SAP process documentation and SAP configurations.	0.5	\$330	\$165	A2
Stille	Mark Jacob	MJS	Senior	6/13/2007	Review of documentation on SharePoint site.	1.2	\$250	\$300	A2
Stille	Mark Jacob	MJS	Senior	6/13/2007	Follow-up with Rima regarding questions, open items, etc.	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/14/2007	Status meeting with S. Pacella re: SAP conversions Dacor. Packard and Corp. GL	1.4	\$575	\$805	A2
Pacella	Shannon M.	SMP	Manager	6/14/2007	Meeting with J. Henning to discuss status of DGL to SAP status and involvement of Management in the process.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	6/14/2007	Meeting with J. Nolan to discuss status of DGL to SAP conversion and questions on existence of documentation.	2.1	\$330	\$693	A2
Skonieczny	Jenifer L.	JLS	Intern	6/14/2007	Meeting with S. Pacella, M. Stille and J. Nolan to discuss follow-up questions related to conversion	1.7	\$100	\$170	A2
Stille	Mark Jacob	MJS	Senior	6/14/2007	Meeting with S. Pacella and J. Nolan to discuss follow-up questions related to conversion.	2.1	\$250	\$525	A2
Skonieczny	Jenifer L.	JLS	Intern	6/18/2007	Review of SharePoint site for evidence related to workplan	1.8	\$100	\$180	A2
Stille	Mark Jacob	MJS	Senior	6/18/2007	Review of test director/SharePoint sites and follow-up with Rima accordingly.	0.8	\$250	\$200	A2
Miller	Nicholas S.	NSM	Manager	6/19/2007	Meeting with D. Bayles, K. St. Romain, and S. Pacella to discuss the SOX team involvement in the SAP implementation process.	1.0	\$330	\$330	A2
Pacella	Shannon M.	SMP	Manager	6/19/2007	Meeting with D. Bayles, K. St. Romaine, and N. Miller to discuss the SOX Group's involvement in the testing of the conversion process from DGL to SAP.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	6/21/2007	Correspondence with J. Henning regarding the DGL to SAP implementation.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	6/21/2007	Meeting with A. Bianco to discuss status of SAP role redesign and IT organization changes.	1.1	\$330	\$363	A2
A2 SAP Pre-Implementation Project Total:						64.1		\$17,408	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/5/2007	Discussion with R. Marcola relative to subsequent event disclosures required related to pending Cadiz bankruptcy, deconsolidation and severance arrangement.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Review corporate allocations and other carve out entries.	1.1	\$575	\$633	A2
Henning	Jeffrey M.	JMH	Partner	6/6/2007	Review interoffice SRM's from non U.S. offices	1.9	\$575	\$1,093	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	6/7/2007	Steering-Conference call with R. Marcola discussing open items relating to the carve-out financials.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed allocations and audit approach with M. Hatzfeld.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed open issues with K. Tau.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Discussed open issues with R. Marcola and E. Reinhert.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Documented worker's compensation expense schedule for the year 2006.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform carve-out.	0.9	*\$110	\$99	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	1.9	\$220	\$418	A2
Chamarro	Destiny D.	DDC	Staff	6/11/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	1.1	\$220	\$242	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/11/2007	Discussion with R. Marcola regarding allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	2.1	\$470	\$987	A2
Pacella	Shannon M.	SMP	Manager	6/11/2007	Time spent signing off in AWS, reviewing workpapers and preparing conclusion memo.	3.5	\$330	\$1,155	A2
Stille	Mark Jacob	MJS	Senior	6/11/2007	Updating of conclusion memo, SOCD, and AWS file for Steering Carve-out.	2.9	\$250	\$725	A2
Tau	King-Sze	KST	Senior	6/11/2007	Discussion with D. Chamarro on follow-up questions and open items.	2.6	\$275	\$715	A2
Tau	King-Sze	KST	Senior	6/11/2007	Discussion with E. Reinhert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	6/11/2007	Working on open items and questions.	4.6	\$275	\$1,265	A2
Chamarro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed allocations and audit approach with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed open issues with R. Marcola and E. Reinhert.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/12/2007	Steering-Discussed open issues with R. Marcola and M. Hatzfeld.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	6/12/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	0.5	\$220	\$110	A2
Chamarro	Destiny D.	DDC	Staff	6/12/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform carve-out.	1.1	*\$110	\$121	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	3.9	\$220	\$858	A2
Chamorro	Destiny D.	DDC	Staff	6/12/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Discussion with R. Marcola with allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Travel time roundtrip from Troy to Saginaw.	1.7	*\$235	\$400	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Review of audit working papers related to carve-out allocations and footnote disclosures.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/12/2007	Review of latest draft of carve out financial statements and footnotes.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	6/12/2007	Status update re: carve out	0.6	\$575	\$345	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Compared version one of the 2005 Balance sheet to the version two	3.6	\$220	\$792	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Roundtrip travel time to Saginaw from Dearborn.	2.5	*\$110	\$275	A2
Saimoua	Omar Issam	OIS	Staff	6/12/2007	Saginaw - Worked on understanding the cash flow	4.4	\$220	\$968	A2
Tau	King-Sze	KST	Senior	6/12/2007	Discussion with D. Chamorro on follow-up questions and open items.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	6/12/2007	Discussion with E. Reinert on open items and questions.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	6/12/2007	Discussion with R. Marcola, M. Hatzfeld and D. Chamorro on carve out open items and questions.	1.8	\$275	\$495	A2
Tau	King-Sze	KST	Senior	6/12/2007	Discussion with R. Marcola on 2005 numbers.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	6/12/2007	Working on open items and questions.	2.9	\$275	\$798	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Discussed allocations and audit approach with M. Hatzfeld.	2.1	\$220	\$462	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Discussed open issues with K. Tau.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Travel time to Saginaw from Lake Orion to perform carve-out.	0.9	*\$110	\$99	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	5.1	\$220	\$1,122	A2
Chamorro	Destiny D.	DDC	Staff	6/13/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Correspondence with international teams in Italy, Spain Poland, and China to discuss E&Y Detroit questions on carve-out audit deliverables (i.e. Summary Memos, Inte office documents, etc.)	3.3	\$470	\$1,551	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with J. Perkins relative to status update of Platinum/Steering deal, Cadiz bankruptcy proceedings and to provide an update on status of E&Y audit procedures on 2006 Steering carve-out financial statements.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/13/2007	Discussion with R. Marcola regarding allocations associated with Delphi Attrition Plan to carve-out financial statements and presentation thereof.	1.1	\$470	\$517	A2
Ranney	Amber C.	ACR	Senior	6/13/2007	Call with M. Hatzfeld & R. Marcola to discuss Steering Attrition Reserves.	0.6	\$275	\$165	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Compared V1 of the 2006 balance sheet to V2 provided by the client	4.6	\$220	\$1,012	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Compared W1 of the Saginaw 2006 income statement to V2 provided by the client	3.6	\$220	\$792	A2
Saimoua	Omar Issam	OIS	Staff	6/13/2007	Saginaw - Roundtrip travel time to Saginaw from Dearborn.	2.5	*\$110	\$275	A2
Tau	King-Sze	KST	Senior	6/13/2007	Discussion with O. Saimoua on 2006 income statement tieout.	0.7	\$275	\$193	A2
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Discussed open issues with R. Marcola and E.Reinhert.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Drafted and updated detailed open items list relating to the carve-out.	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform carve-out.	0.9	*\$110	\$99	A2
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	4.2	\$220	\$924	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/14/2007	Steering-Ticked and Tied Carve-out Financial Statements and Footnotes.	0.9	\$220	\$198	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2007	Saginaw - Agreed footnotes to supporting documents.	4.5	\$220	\$990	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2007	Met with Saginaw Controller and assistant controller to discuss open items.	3.6	\$220	\$792	A2
Saimoua	Omar Issam	OIS	Staff	6/14/2007	Saginaw - Roundtrip travel time to Saginaw from Dearborn.	2.5	*\$110	\$275	A2
Tau	King-Sze	KST	Senior	6/14/2007	Discussion with D. Chamorro on follow-up questions and open items.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	6/14/2007	Discussion with D. Chamorro regarding SRM.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	6/14/2007	Discussion with E. Reinert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	6/14/2007	Updating open items and questions.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	6/14/2007	Worked on open items and questions.	1.4	\$275	\$385	A2
Tau	King-Sze	KST	Senior	6/14/2007	Worked on training fund and special compensation support and tieout.	0.7	\$275	\$193	A2
Averill	Pamela S.	PSA	Intern	6/15/2007	Documented Post-Employment Benefit Allocation	2.9	\$100	\$290	A2
Averill	Pamela S.	PSA	Intern	6/15/2007	Footed Report to Special sales transaction	0.6	\$100	\$60	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Discussed open issues with K. Tau.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Discussed open issues with R. Marcola and E.Reinhert.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Documented worker's compensation expense schedule for the year 2006.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Explained procedures to document worker's compensation expense schedule for the year 2001-2005 to J. Murawski.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Obtained and documented a special allied transaction with the assistance of S. Hatch.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Steering-Performed audit work relating the 2006 adjustments to the carve-out financial statements.	3.7	\$220	\$814	A2
Tau	King-Sze	KST	Senior	6/15/2007	Discussion with D. Chamorro on follow-up questions and open items.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	6/15/2007	Discussion with E. Reinert on open items and questions.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	6/15/2007	Working on differences in 2005 HQ numbers.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	6/15/2007	Working on open items and questions.	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	6/15/2007	Working on training fund and special compensation support and tieout.	3.6	\$275	\$990	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Completed PASSA's in relation to the planning workpapers needed for carve-out.	2.7	\$220	\$594	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Discussed the carve-out adjustments issues with E. Reihert.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Performed maintenance on the AWS file by running a diagnostic test and fixing the errors.	1.7	\$220	\$374	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/18/2007	Steering-Worked on completing the PGAP required for the carve-out audit.	1.8	\$220	\$396	A2
Tau	King-Size	KST	Senior	6/18/2007	Discussion with D. Chamarro on organizing AWS file and carve out audit workpapers.	0.1	\$275	\$28	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with K. Tau in response to errors found.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Discussed the carve-out adjustments issues with E. Reihert.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	3.1	\$220	\$682	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Status meeting with E. Reinert and R. Marcola.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Status meeting with M. Hatzfeld.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/19/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10K.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Discussion with D. Chamarro in preparation for June 20 conference call with R. Marcola to provide audit update status and determine company progress toward providing client assistance items.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Correspondence with international teams, and J. Perkin: to resolve billing protocol issues at Livorno, Italy, and Cadiz Spain.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/19/2007	Review of TSRS summary review memorandum and IT wps included in carve-out AWS file.	2.7	\$470	\$1,269	A2
Tau	King-Sze	KST	Senior	6/19/2007	Discussion with D. Chamarro regarding organizing AWS file and carve out audit workpapers.	0.4	\$275	\$110	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Discussed the 2006 Cash Flow tie-out with E. Reinhert.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Discussed the carve-out adjustments issues with E. Reihert.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Travel time to Saginaw from Lake Orion to perform audit procedures for the carve-out.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Call with G. Imberger relating to the summary of audit differences.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Status meeting with E. Reinhert and R. Marcola.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/20/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10K.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/20/2007	Conference call with D. Chamarro and R. Marcola to discuss remaining open audit requests and questions, and to develop an understanding of client timeline in preparing the requested information.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-completed open items list relating to general journal entry testing due to decrease in scope.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with K. Tau in response to errors found.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10k with R. Marcola in response to errors found.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussed the carve-out adjustments issues with E. Reihert.	2.3	\$220	\$506	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Documented footnote support for the Steering Financial Statements.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Travel time to Saginaw from Lake Orion to perform audit procedures for the carve-out.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Discussion with J. Murawski regarding an overall description of the project.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Assist J. Murawski with preparation of workpapers into a presentable format.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with E. Reinhert and R. Marcola.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Status meeting with R. Marcola, J. Perkins, E. Reinhert and M. Hatzfeld.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/21/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10k.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/21/2007	Travel time roundtrip from Troy to Saginaw.	1.8	*\$235	\$423	A2
Murawski	James P.	JPM	Intern	6/21/2007	Discussion with D. Chamarro regarding an overview of Saginaw's Steering division.	0.7	\$100	\$70	A2
Murawski	James P.	JPM	Intern	6/21/2007	Review files for the Consolidation Reconciliation of Delphi's Steering division.	1.3	\$100	\$130	A2
Murawski	James P.	JPM	Intern	6/21/2007	Preparation of separated workpaper log binders.	1.2	\$100	\$120	A2
Murawski	James P.	JPM	Intern	6/21/2007	Review E&Y's workpapers for the Steering division to prepare spreadsheet of the Workpaper Log.	1.3	\$100	\$130	A2
Murawski	James P.	JPM	Intern	6/21/2007	Tie out of balance sheet reclass from inventory to other assets relating to spare parts for the Hyperion spreadsheet workpaper.	1.6	\$100	\$160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Murawski	James P.	JPM	Intern	6/21/2007	Updating the AWS Steering Carve-out Audit file.	0.8	\$100	\$80	A2
Murawski	James P.	JPM	Intern	6/21/2007	Travel time roundtrip to Saginaw from Shelby Township.	1.1	*\$50	\$55	A2
Tau	King-Sze	KST	Senior	6/21/2007	Discussion with D. Chamarro on carve out 2005 corporate held balances tieout.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	6/21/2007	Discussion with D. Chamarro on organizing AWS file and carve out audit workpapers.	0.4	\$275	\$110	A2
Averill	Pamela S.	PSA	Intern	6/22/2007	Documented Worker's Compensation Support	3.2	\$100	\$320	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Discussed the 2005 Corporate balances per Hyperion to the 2005 10K with M. Hatzfeld in response to errors found.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Discussed the carve-out adjustments issues with E. Reihert.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented footnote support for the Steering Financial Statements.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented the 2005 carve-out adjustments related the corporate held balances.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Documented the 2006 carve-out adjustments related the corporate held balances.	3.4	\$220	\$748	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Assist J. Murawski prepare workpapers into a presentable format.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Performed maintenance on the AWS file by running a diagnostic test and fixing the errors.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Status meeting with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Steering-Tied the 2005 Corporate balances per Hyperion to the 2005 10k.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/22/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Murawski	James P.	JPM	Intern	6/22/2007	Footed Delphi's Steering Allocations.	1.1	\$100	\$110	A2
Tau	King-Sze	KST	Senior	6/22/2007	Discussion with D. Chamarro on carve out 2005 corporate held balances tieout.	0.3	\$275	\$83	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/25/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/25/2007	Review of 2005 pushdown audit workpapers.	2.1	\$470	\$987	A2
Averill	Pamela S.	PSA	Intern	6/26/2007	Created Balance Sheet OAR for carve-out audit	0.8	\$100	\$80	A2
Averill	Pamela S.	PSA	Intern	6/26/2007	Created Workpaper Retention Memo	0.4	\$100	\$40	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the executive compensation and training fund allocation with M. Boehm.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the organization of the financial statements and the footnotes with intern.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discussed the procedures that needed to be performed and answered follow-up questions with E. Simpson.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Discusses open items with E. Reinhert relating to the financial statement carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Documented 2006 carve-out allocations for the carve-out financial statements.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Documented the Selling, General and Administrative footnote, especially concentrating on the foreign location allocation..	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/26/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	2.1	\$220	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Review of 2006 allocation audit workpapers.	2.7	\$470	\$1,269	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2007	Review of 2006 pushdown audit workpapers.	3.3	\$470	\$1,551	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Discussion with D. Chamarro regarding work to be completed.	1.1	\$220	\$242	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Obtained support and documented footnote support	3.2	\$220	\$704	A2
Simpson	Emma-Rose S.	ESS	Staff	6/26/2007	Prepared OAR schedule and obtained explanations for fluctuations.	3.7	\$220	\$814	A2
Averill	Pamela S.	PSA	Intern	6/27/2007	Set up binder for Carve-out Financial Statements	1.1	\$100	\$110	A2
Boehm	Michael J.	MJB	Manager	6/27/2007	Discussed Saginaw Carve Out procedures with M. Hatzfeld.	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	6/27/2007	Review of 2005 Hyperion-to-Carve Out Financials Bridge supporting documentation.	4.4	\$330	\$1,452	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Completed the balance sheet overall analytic for the Steering carve-out.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discussed the procedures that needed to be performed and answered follow up questions with E. Simpson.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Discusses open items with E. Reinherth relating to the financial statement carve-out.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Documented 2006 carve-out allocations for the carve-out financial statements.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	6/27/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Conversation with M. Boehm, D. Chamarro and E. Simpson to discuss audit approach related to 2006 allocation adjustments.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Travel time roundtrip from Troy to Saginaw.	1.9	*\$235	\$447	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Call with R. Marcola to discuss audit questions related to 2005 pushdown adjustments.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2007	Call with R. Marcola to discuss audit questions related to 2006 pushdown adjustments.	0.9	\$470	\$423	A2
Ranney	Amber C.	ACR	Senior	6/27/2007	Discussing testing of Steering attrition reserves with R. Reimink and M. Hatzfeld.	0.9	\$275	\$248	A2
Simpson	Emma-Rose S.	ESS	Staff	6/27/2007	Discussion with D. Chamarro regarding work to be completed.	1.6	\$220	\$352	A2
Simpson	Emma-Rose S.	ESS	Staff	6/27/2007	Resolved issues relating to the AWS Diagnostic.	3.2	\$220	\$704	A2
Tau	King-Sze	KST	Senior	6/27/2007	Discussion with D. Chamarro and M. Hatzfeld on international reporting package tieout.	3.1	\$275	\$853	A2
Tau	King-Sze	KST	Senior	6/27/2007	Discussion with G. Imberger on Spain SRM.	0.9	\$275	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Averill	Pamela S.	PSA	Intern	6/28/2007	Documented workpapers for footnotes to carve-out financial statements	0.6	\$100	\$60	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed 2005 carve out financial statement bridge review notes with D. Chamarro.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed Saginaw Carve Out procedures with M. Hatzfeld.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Discussed training fund carve out workpapers with D. Chamarro.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	6/28/2007	Review of 2006 Carve Out Hyperion Bridge-to-Financials workpapers documentation.	2.7	\$330	\$891	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Completed the balance sheet overall analytic for the Steering carve-out.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Discussed the overall audit approach for the carve-out with M. Hatzfeld and M. Boehm.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Discussed open items with E. Reinhert relating to the financial statement carve-out.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Documented 2006 carve-out allocations for the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Looked into tying out the international teams balances into Steering's consolidating trial balance and discussed open questions with K. Tau.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Meet with M. Hatzfeld to discuss project progress and open items.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/28/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm and D. Chamarro relative to assignment of remaining roles and responsibilities.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Discussion with M. Boehm relative to his observations in performing the general review of certain 2005 and 2006 audit working papers related to the 2006 Saginaw carve-out audit.	0.5	\$470	\$235	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/28/2007	Review of Spanish Summary Review Memorandum and drafting of follow-up questions for local audit team accordingly.	2.1	\$470	\$987	A2
Murawski	James P.	JPM	Intern	6/28/2007	Provide Q1-Q4 income statements for Delphi's Steering division and indicated that they were carry forwarded from the 10-K workpapers.	0.5	\$100	\$50	A2
Simpson	Emma-Rose S.	ESS	Staff	6/28/2007	Resolved issues relating to the AWS Diagnostic.	3.8	\$220	\$836	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Compiled and documented IA Memos for carve out audit	0.6	\$100	\$60	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Documented key meeting notes relating to Steering Division for carve out audit	1.6	\$100	\$160	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Prepared audit files for workpapers	0.4	\$100	\$40	A2
Averill	Pamela S.	PSA	Intern	6/29/2007	Prepared copy of PBC document and distributed it to client	0.4	\$100	\$40	A2
Boehm	Michael J.	MJB	Manager	6/29/2007	Review of 2006 Carve Out Hyperion Bridge-to-Financials workpapers documentation.	3.8	\$330	\$1,254	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Completed the balance sheet overall analytic for the Steering carve-out.	2.8	\$220	\$616	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed the additional procedures that must be performed to complete the all the procedures listed in the Perform General Audit Procedures checklist with M Hatzfeld and M. Boehm and E. Marold.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed review notes relating to the Perform General Audit Procedures (PGAP) check list.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Discussed open items with E. Reinhert relating to the financial statement carve-out.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Documented the Selling, General and Administrative footnote, especially concentrating on the foreign location allocation..	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-provided guidance to J. Murawski relating to projects relating the Steering carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Steering-Worked on completing the review notes relating to the 2005 allocation workpapers.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	6/29/2007	Steering-Worked on the drafting of the Summary Review Memorandum.	1.6	\$220	\$352	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Accumulation of payroll information related to the 2006 accrued payroll.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Discussion regarding areas to complete for the Steering Audit.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Reviewed PGAP procedures and associated documentation.	3.3	\$275	\$908	A2
Marold	Erick W.	EWM	Senior	6/29/2007	Review of CJV ledgers as they related to the consolidated Steering statements.	2.1	\$275	\$578	A2
Murawski	James P.	JPM	Intern	6/29/2007	Sum up monthly totals for Delphi's Steering division to ensure they tied correctly per A. Ranney.	1.2	\$100	\$120	A2
Ranney	Amber C.	ACR	Senior	6/29/2007	Auditing the Steering Attrition Reserves.	3.3	\$275	\$908	A2
A2 Saginaw Carve-Out Project Total:						312.9		\$79,320	
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						542.4		\$169,593	
Tax Bankruptcy - A3									
Blank	Jacob M.	JMB	Partner	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, H. Tucker, M. Ericson, and Skadden.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, and Skadden.	0.4	\$550	\$220	A3
Tucker	Howard J.	HJT	Partner	6/4/2007	Weekly status call with S. Gale, B. Sparks, M. Lewis, M. Ericson, J. Blank, and Skadden.	0.4	\$750	\$300	A3
Piatt	Lauren E.	LEP	Staff	6/7/2007	Review the latest 13d that was filed with the SEC for 382 purposes.	0.9	\$200	\$180	A3
Tosto	Cathy I.	CIT	Partner	6/7/2007	Review NOL limitation model	1.4	\$680	\$952	A3
Blank	Jacob M.	JMB	Partner	6/11/2007	Weekly status call with J. Whitson, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, R. Ward and M. Ericson.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	6/11/2007	Call with Skadden and L. Piatt regarding Highland Schedule 13d and potential impact on Sec. 382.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/11/2007	Drafting email to H. Tucker and R. Ward regarding 382 related call with Skadden.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/11/2007	Preparation for call with S. Feinberg regarding Schedule 13d filings.	0.9	\$550	\$495	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	6/11/2007	Weekly status call with J. Whitson, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, J. Blank and R. Ward.	0.6	\$550	\$330	A3
Piatt	Lauren E.	LEP	Staff	6/11/2007	Call with M. Ericson and A. Feinberg to discuss the latest 13d filings.	0.6	\$200	\$120	A3
Tucker	Howard J.	HJT	Partner	6/11/2007	Weekly status call with J. Whitson, B. Sparks, M. Lewis, S. Gale, Skadden, J. Blank, R. Ward and M. Ericson.	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	6/11/2007	Weekly status call with J. Whitson, B. Sparks, M. Lewis, S. Gale, Skadden, H. Tucker, J. Blank and R. Ward.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with C. Tosto, D. Kelley., R. Ward, and H. Tucker regarding tax model and open issues.	2.3	\$550	\$1,265	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with H. Tucker, R. Ward, and S. Gale regarding tax basis balance sheets and stock in domestic subsidiaries; reviewing calculations.	3.4	\$550	\$1,870	A3
Ericson	Molly	ME	Manager	6/13/2007	Meeting with H. Tucker, R. Ward, S. Gale and J. Whitson regarding net unrealized built-in loss and recognized built-in loss calculations.	3.7	\$550	\$2,035	A3
Ericson	Molly	ME	Manager	6/13/2007	Travel time from Atlanta to Detroit for meetings with S Gale at corporate office.	4.0	*\$275	\$1,100	A3
Tosto	Cathy I.	CIT	Partner	6/13/2007	864 analysis for NUBIL	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	6/13/2007	Meeting with H. Tucker, R. Ward, D. Kelley and M. Ericson to review and discuss NUBIL model and sensitivity analysis	2.4	\$680	\$1,632	A3
Tucker	Howard J.	HJT	Partner	6/13/2007	Meeting with R. Ward, M. Ericson, and S. Gale regarding tax basis balance sheets and stock in domestic subsidiaries; reviewing calculations.	3.6	\$750	\$2,700	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Discussion with S. Gale, H. Tucker and M. Ericson regarding NUBIL calculations and additional information needed	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Meet with S. Gale to discuss stock basis calculations	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Review basis in foreign corporation calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	6/13/2007	Travel time from Atlanta to Troy, MI.	6.0	*\$375	\$2,250	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	6/14/2007	Discussion with R. Ward and H. Tucker regarding Company's basis in foreign subs calculations and comparison to current NUBIL model..	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	6/14/2007	Meeting with H. Tucker, R. Ward, and S. Gale and J. Whitson regarding net unrealized built-in loss and recognized built-in loss calculations.	3.8	\$550	\$2,090	A3
Ericson	Molly	ME	Manager	6/14/2007	Meeting with M. Eriksen and S. Gale regarding stock basis in international subsidiaries.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	6/14/2007	Review the Company's basis in foreign subs calculations and comparing to current NUBIL model.	1.2	\$550	\$660	A3
Tucker	Howard J.	HJT	Partner	6/14/2007	Meeting with R. Ward, M. Ericson, S. Gale and J. Whitson regarding net unrealized built-in loss and recognized built-in loss calculations.	3.3	\$750	\$2,475	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Analyze implications of foreign stock basis on NUBIL calculation	1.4	\$750	\$1,050	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Meet with M. Eriksen to discuss implications.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Meeting with J. Whitson, S. Gale, H. Tucker and M. Ericson to discuss updates to models, stock and asset basis information required, anticipated emergence date, and additional work needed	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Review Company's calculation of basis in stock of foreign subs.	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	6/14/2007	Travel time from Troy, MI to Atlanta.	5.5	*\$375	\$2,063	A3
Blank	Jacob M.	JMB	Partner	6/18/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, H. Tucker, R. Ward., M. Ericson and Skadden.	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	6/18/2007	Follow-up call with R. Ward and H. Tucker	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	6/18/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, H. Tucker, J. Blank, R. Ward and Skadden.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Prepare for weekly status call.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Follow-up call with R. Ward and M. Ericson.	0.3	\$750	\$225	A3
Tucker	Howard J.	HJT	Partner	6/18/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, J. Blank, R. Ward, M. Ericson and Skadden.	0.8	\$750	\$600	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	6/18/2007	Participate in weekly status update call, discussed status of NUBIL modeling with Skadden, Company tax department management (J. Whitson, S. Gale, B. Sparks), H. Tucker, and M. Ericson	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/18/2007	Prepare for weekly status update call, discussed status of NUBIL modeling.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	6/19/2007	Discussing alternative scenario models with R. Ward and H. Tucker.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	6/19/2007	Discussing alternative scenario models with R. Ward and M. Ericson.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	6/19/2007	Reviewing updated models.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	6/19/2007	Discussing alternative scenario models with H. Tucker and M. Ericson.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	6/19/2007	Review updates to models for hypothetical additional income as requested by B. Sparks and Skadden	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	6/25/2007	Discussing foreign tax gross up vs. non-gross up model with R. Ward.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	6/25/2007	Review article regarding UAW tentative agreement.	0.2	\$550	\$110	A3
Ward	Richard D.	RDW	Executive Director	6/25/2007	Discussing foreign tax gross up vs. non-gross up model with M. Ericson.	0.3	\$750	\$225	A3
Tucker	Howard J.	HJT	Partner	6/25/2007	Reviewing updated models.	2.2	\$750	\$1,650	A3
A3 Project Subtotal:						69.5		\$40,608	
* Billed at 1/2 of hourly billing rate									
Tax International - A3									
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Consider U.S. tax implications of proposed restructuring.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Follow-up with local country affiliates on updates/comments to local country planning ideas	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Meet with M. Mukhtar to discuss proposed planning and next steps (including updates to slide deck).	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Review Delphi updated slide deck and discuss status of transaction with M. Mukhtar.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Review email correspondence related to international restructuring and schedule meetings to discuss structure accordingly.	0.8	\$600	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Maksymczak	Agnieszka	AM	Senior Manager	6/4/2007	Update of slides and sent to M. Mukhtar and S. Baier accordingly.	0.8	\$650	\$520	A3
Menger	Jorg	JM	Partner	6/4/2007	Review of revised stepplan.	0.9	\$750	\$675	A3
Menger	Jorg	JM	Partner	6/4/2007	Research German RETT planning and RETT guidelines for Organschaft.	1.3	\$750	\$975	A3
Mukhtar	Mark J.	MJM	Partner	6/4/2007	Discuss Delphi project/slides w/ K. Keown.	1.5	\$680	\$1,020	A3
Siler	Klaus	KS	Senior Manager	6/4/2007	Review amendments slide deck regarding German tax considerations and consequences	1.9	\$650	\$1,235	A3
Voortman	Anna	AV	Partner	6/4/2007	Discussion on status of Mexican and Brazilian leverage transactions	1.3	\$750	\$975	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Conf Call with M. Mukhtar and M. Becka to discuss Mexican tax planning opportunities for Delphi	1.5	\$600	\$900	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Research and consider U.S. Tax Implications of proposed Delphi Planning.	2.2	\$600	\$1,320	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Update slide deck to revise planning and include add'l local country and U.S. comments.	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/5/2007	Review planning ideas for Holdco and local country planning	1.2	\$600	\$720	A3
Mukhtar	Mark J.	MJM	Partner	6/5/2007	Delphi conf. call w/ M. Becka & K. Keown to discuss Mexico planning.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	6/5/2007	Delphi - prepare for meeting w/ B. Sparks	0.9	\$680	\$612	A3
Keown	Karen M.	KMK	Senior Manager	6/6/2007	Meet with M. Mukhtar to review and discuss global holdco structure	3.6	\$600	\$2,160	A3
Menger	Jorg	JM	Partner	6/6/2007	Review new treaty protocol and prepare benefit analysis for revised international restructuring.	1.6	\$750	\$1,200	A3
Menger	Jorg	JM	Partner	6/6/2007	Call with J. Menger, M. Burkart, K. Siler to discuss German KG vs. GmbH Holding pros and cons	0.8	\$750	\$600	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Call w/ B. Sparks and K. Keown to discuss open items.	0.2	\$680	\$136	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Delphi conf. call w/ A. Voortman and K. Keown re: Holdco alternatives.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	6/6/2007	Delphi - prepare outline/step plan for Holdco & review alternatives.	2.4	\$680	\$1,632	A3
Siler	Klaus	KS	Senior Manager	6/6/2007	Call with J. Menger, M. Burkart to discuss German KG vs. GmbH Holding pros and cons	0.8	\$650	\$520	A3
Keown	Karen M.	KMK	Senior Manager	6/7/2007	Conf Call with M. Becka, E. Rios, M. Mukhtar and myself re: Mexican tax planning.	0.8	\$600	\$480	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Delphi conf. call w/ E. Rios, M. Becka, and K. Keown to discuss Mexico Planning.	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Delphi prep for meeting with B. Sparks re: Holdco.	1.9	\$680	\$1,292	A3
Mukhtar	Mark J.	MJM	Partner	6/7/2007	Conference call w/ S. Huysmans & K. Keown re: Holdco structure.	0.6	\$680	\$408	A3
Huysmans	Serge	SH	Partner	6/8/2007	Conference call with M. Mukhtar re Luxembourg considerations related to the structure and step-plan status.	0.5	\$750	\$375	A3
Keown	Karen M.	KMK	Senior Manager	6/8/2007	Conf call to discuss Mexican tax planning. Attending: M. Becka, B. Sparks, K. Keown, M. Mukhtar, and E. Rios	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/8/2007	Review of Mexican slide deck in preparation for conf call re: MX tax planning	0.4	\$600	\$240	A3
Mukhtar	Mark J.	MJM	Partner	6/8/2007	Delphi - Mexico call w/ E. Rios, M. Becka, K. Keown, and B. Sparks	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	6/8/2007	Discuss international restructuring alternatives w/ B. Sparks.	3.4	\$680	\$2,312	A3
Mukhtar	Mark J.	MJM	Partner	6/8/2007	Prep for international restructuring meeting w/ B. Sparks	2.1	\$680	\$1,428	A3
Mukhtar	Mark J.	MJM	Partner	6/8/2007	Review tax attributes related to future distribution by Delphi	2.4	\$680	\$1,632	A3
Huysmans	Serge	SH	Partner	6/11/2007	Discussion with M. Mukhtar re Luxembourg withholding tax considerations.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	6/12/2007	Correspondence with B. Sparks regarding proposed Luxembourg holding company structure and dividend withholding tax considerations.	0.7	\$750	\$525	A3
Mukhtar	Mark J.	MJM	Partner	6/12/2007	Conf. call w/ B. Sparks & S. Huysmans re: Lux Holdco.	0.8	\$680	\$544	A3
Keown	Karen M.	KMK	Senior Manager	6/13/2007	Delphi update discussion on international restructuring transaction with M. Mukhtar (review of proposed transaction structures).	1.3	\$600	\$780	A3
Huysmans	Serge	SH	Partner	6/14/2007	Call with S. Baier regarding update of Korean step-plan.	0.3	\$750	\$225	A3
Baier	Simone	SB	Senior	6/15/2007	Review Korean slides	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	6/15/2007	Discussions with K. Siler regarding business purpose	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	6/15/2007	Discussions with S. Huysmans reg. business purpose	0.3	\$450	\$135	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Baier	Simone	SB	Senior	6/15/2007	Discussion with M. Kwon and S. Huysmans to discuss Korean tax consequences of restructuring steps	1.5	\$450	\$675	A3
Huysmans	Serge	SH	Partner	6/15/2007	Discussion with S. Baier and Korean desk re preparation of step-plan slides summarizing the Korean tax considerations.	1.1	\$750	\$825	A3
Kwon	Min Young	MYK	Senior Manager	6/15/2007	Korea - Discussion with S. Huysmans and S. Baier regarding Korean tax implications associated with the proposed incorporation of a new Korean holding company, transfer of Delphi Korea Corporation, and a merger.	1.4	\$650	\$910	A3
Maksymczak	Agnieszka	AM	Senior Manager	6/15/2007	Analysis of the approval letter -Poland	1.5	\$650	\$975	A3
Menger	Jorg	JM	Partner	6/15/2007	Review and respond to emails regarding internal approval, language issues, new proposed tax shelter legislation, Par. 42AO fr. June 14, 07, and impact on structure.	1.8	\$750	\$1,350	A3
Siler	Klaus	KS	Senior Manager	6/15/2007	Review management approval letter	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	6/18/2007	Coordination with S. Huysmans, M. Mukhtar and J. Menger.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	6/18/2007	Prepare email to B. Sparks regarding review of internal approval documents	0.3	\$450	\$135	A3
Huysmans	Serge	SH	Partner	6/18/2007	Discussion with M. Mukhtar re potential transfer of Brazil, Korea and Singapore into the Luxembourg structure.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	6/18/2007	Review of proposed German, Polish and Brazilian internal approval documents.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	6/18/2007	Follow-up discussion with S. Baier regarding proposed German, Polish and Brazilian Internal approval documents.	0.2	\$750	\$150	A3
Kwon	Min Young	MYK	Senior Manager	6/18/2007	Korea - Review of slide deck and comments thereof	2.1	\$650	\$1,365	A3
Menger	Jorg	JM	Partner	6/18/2007	Review of Delphi writeup of German tax implications of proposed restructuring	0.9	\$750	\$675	A3
Menger	Jorg	JM	Partner	6/18/2007	Call with B. Sparks regarding German Business reason requirements	0.9	\$750	\$675	A3
Mukhtar	Mark J.	MJM	Partner	6/18/2007	Delphi review Debt Placement slide deck.	1.6	\$680	\$1,088	A3
Seok	Jin H.	JHS	Manager	6/18/2007	Korea desk - review of slide deck and research	1.0	\$550	\$550	A3
Siler	Klaus	KS	Senior Manager	6/18/2007	Call with B. Sparks regarding German Business reason requirements	0.8	\$650	\$520	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	6/18/2007	Review & analyze alternative bank proposals for establishing debt structure post bankruptcy emergence	1.4	\$750	\$1,050	A3
Baier	Simone	SB	Senior	6/19/2007	Finalize Korean slides and send to M. Mukhtar accordingly.	0.6	\$450	\$270	A3
Bakke	Don	DWB	Senior Manager	6/19/2007	Discussion with A. Voortman regarding structuring foreign holding company	0.5	\$650	\$325	A3
Mukhtar	Mark J.	MJM	Partner	6/19/2007	Delphi conf. call w/ A. Voortman, B. Sparks and M. Cone.	1.3	\$680	\$884	A3
Mukhtar	Mark J.	MJM	Partner	6/19/2007	Delphi PL: Debt Placement	1.0	\$680	\$680	A3
Voortman	Anna	AV	Partner	6/19/2007	Conference call with B. Sparks & M. Cone to discuss tax implications associated with the various debt structures proposed by banks.	1.7	\$750	\$1,275	A3
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Conf call with M. Mukhtar and A. Voortman and B. Sparks to discuss proposed international restructuring structures and next steps to implement the transaction	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Review European Debt Placement Analysis Slide deck for Delphi	1.3	\$600	\$780	A3
Maksymczak	Agnieszka	AM	Senior Manager	6/20/2007	Review of the request for a binding ruling plus comments	2.6	\$650	\$1,690	A3
Voortman	Anna	AV	Partner	6/20/2007	Conference call with B. Sparks regarding debt financing alternatives in conjunction with 385(I)(5) applicability.	1.2	\$750	\$900	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Meeting with K. Keown and M. Mukhtar to discuss modeling of tax consequences for international restructuring.	1.1	\$150	\$165	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Prepare model for K. Keown on Cash D.	0.4	\$150	\$60	A3
Grabow	Kimberly A.	KAG	Intern	6/22/2007	Discussion with K. Keown on Cash D.	0.7	\$150	\$105	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Meeting with K. Keown, K. Grabow and M. Mukhtar to discuss modeling of tax consequences for international restructuring	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Meet with K. Grabow on Cash D Modeling	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Review basis information provided by Delphi.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	6/22/2007	Update Cash D Modeling for 2006 EBITDA estimates and review results with M. Mukhtar accordingly.	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MJM	Partner	6/22/2007	Delphi - meeting w/ K. Keown and K. Grabow re: 1248 analysis	1.1	\$680	\$748	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	6/25/2007	Discussion with D. Kelley and H. Aquino, regarding involvement of foreign offices.	0.3	\$750	\$225	A3
Voortman	Anna	AV	Partner	6/29/2007	Review and analyze alternative bank proposals for establishing debt structure post bankruptcy emergence.	1.2	\$750	\$900	A3
A3 Project Subtotal:						85.0		\$54,789	
A3 Project Total:						154.5		\$95,397	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Begin formatting May invoice per Court requirements.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Correspondence with C. Tosto regarding April 07 EXHIBIT D (final).	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Preparation of May Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Update MASTER Employees and MASTER Code Combo for May invoice.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/4/2007	Begin formatting May time and expense download for invoice preparation.	0.9	\$140	\$126	
Keown	Karen M.	KMK	Senior Manager	6/4/2007	Accumulation of information related to preparation of the fee application.	0.6	\$600	\$360	
Tosto	Cathy I.	CIT	Partner	6/4/2007	Work on May fee accrual for the Company.	0.8	\$575	\$460	
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Correspondence with E. Marold and N. Miller regarding estimated May invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/5/2007	Work on May 07 invoice.	1.9	\$140	\$266	
Ciungu	Roxana M.	RMC	Staff	6/5/2007	Accumulation of information related to preparation of the fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Correspondence with S. Sheckell and J. Simon regarding responses to fee committee for the Fourth Interim Fee Application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Research and review posting on the LCC website related to inquiries for the 4th interim period.	0.9	\$140	\$126	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/6/2007	Work on responses to the fee committee for the Fourth Interim Fee Application.	0.9	\$140	\$126	
Ciungu	Roxana M.	RMC	Staff	6/6/2007	Accumulation of information related to preparation of the fee application.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Discussion with S. Sheckell and C. Tosto regarding responses to the fee committee for the Fourth Interim Fee Application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Work on May invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/7/2007	Work on responses to the fee committee for the Fourth Interim Fee Application.	0.8	\$140	\$112	
Asher	Kevin F.	KFA	Partner	6/7/2007	Accumulation of information related to preparation of the fee application.	0.7	\$770	\$539	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Call with J. Simon regarding our responses to the Fee Committee concerning DELPHI: Fourth Interim Fee Application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/8/2007	Review of updated responses to the Fee Committee concerning DELPHI: Fourth Interim Fee Application revised by J. Simon.	0.4	\$140	\$56	
Krabill	Aaron J.	AJK	Senior Manager	6/8/2007	Accumulation of information related to preparation of the fee application.	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	6/8/2007	Accumulation of information related to preparation of the fee application.	0.2	\$330	\$66	
Sheckell	Steven F.	SFS	Partner	6/8/2007	Review of fee application information	1.2	\$575	\$690	
Stille	Mark Jacob	MJS	Senior	6/8/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Conference call with Fee Committee, S. Sheckell, and K. Asher regarding Delphi Fourth Interim.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/11/2007	Work on April invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Correspondence with R. Shastry regarding Delphi May 07 EXHIBIT D.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Preparation of emails regarding Delphi May Time Descriptions.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Review and discuss Delphi Outstanding AR Analysis with J. Lamb, S. Sheckell, B. Hamblin and N. Miller.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/12/2007	Work on April invoice.	2.9	\$140	\$406	
Marold	Erick W.	EWM	Senior	6/13/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with J. Korovesis regarding preparation of February and March invoice for LCC.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Correspondence with R. Shastry regarding Delphi May 07 EXHIBIT D.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Preparation of emails regarding May Expense Inquiries.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/14/2007	Work on May expenses for invoice.	0.9	\$140	\$126	
Korovesis	Janine	JK	Intern	6/14/2007	Updated and revised February and March Invoices for LCC submission.	2.4	\$100	\$240	
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Correspondence with J. Korovesis regarding preparation of April invoice for LCC.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Preparation of email summarizing Bankruptcy Court and Firm requirements for time and expense reporting for all new individuals on the Delphi engagement.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/15/2007	Work with J. Korovesis to regarding previous invoices.	0.8	\$140	\$112	
Averill	Pamela S.	PSA	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.7	\$100	\$70	
Chamorro	Destiny D.	DDC	Staff	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$220	\$132	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Korovesis	Janine	JK	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$100	\$60	
Korovesis	Janine	JK	Intern	6/15/2007	Prepared data book for invoices, 6/06 thru 4/07	2.7	\$100	\$270	
Korovesis	Janine	JK	Intern	6/15/2007	Updated and revised April Invoice for LCC submission.	0.3	\$100	\$30	
Krabill	Aaron J.	AJK	Senior Manager	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	
Pacella	Shannon M.	SMP	Manager	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$330	\$198	
Ranney	Amber C.	ACR	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.7	\$275	\$193	
Sheckell	Steven F.	SFS	Partner	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$575	\$460	
Skonieczny	Jenifer L.	JLS	Intern	6/15/2007	Accumulation of information related to preparation of the fee application.	0.9	\$100	\$90	
Stille	Mark Jacob	MJS	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.6	\$250	\$150	
Tau	King-Sze	KST	Senior	6/15/2007	Accumulation of information related to preparation of the fee application.	0.8	\$275	\$220	
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Follow-up with individuals regarding May Descriptions.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/18/2007	Revisions to April invoice.	3.9	\$140	\$546	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with J. Simon regarding no April Fee Statement objections.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with L. Piatt regarding May Expense Inquiry.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/19/2007	Correspondence with M. Ramirez regarding Delphi May Expenses.	0.2	\$140	\$28	
Miller	Nicholas S.	NSM	Manager	6/19/2007	Review of the May invoice.	3.1	\$330	\$1,023	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Hatzfeld regarding May Descriptions.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Ramirez regarding Delphi May Expenses.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Correspondence with M. Rothmund regarding May Time Inquiry.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Preparation of individual emails (with individual files) for review of May invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Update May 07 time on invoice per A. Krabill, M. Hatzfeld, N. Miller and M. Rothmund.	1.9	\$140	\$266	
Aquino	Heather	HRA	Client Serving Associate	6/20/2007	Work on May 07 expenses; forward to N. Miller for review.	0.8	\$140	\$112	
Keown	Karen M.	KMK	Senior Manager	6/20/2007	Review and revise May 2007 International Tax Billing for Delphi per H. Aquino	0.5	\$600	\$300	
Murawski	James P.	JPM	Intern	6/20/2007	Prepare spreadsheet of A. Krabill's time for May invoice.	1.3	\$100	\$130	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with B. Hamblin and S. Sheckell regarding April Invoice payment status/Court approval.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with M. Hatzfeld and J. Simon regarding Bankruptcy Billing protocol for international work incurred.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Correspondence with N. Miller regarding May 07 Invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Perform May 07 Invoice reconciliation to capture additional T&E charged.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	6/21/2007	Revise May 07 Invoice.	1.4	\$140	\$196	
Miller	Nicholas S.	NSM	Manager	6/21/2007	Review of May expenses to be invoiced.	0.3	\$330	\$99	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Coordination of Delphi International Billing Discussion to ensure correct protocol per Bankruptcy Court Requirements.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Correspondence with A. Menth regarding Kevin's Expenses (May) - Delphi for invoice purposes.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/22/2007	Review Delphi/Draft Fee Orders for June 26, 2007 Hearing documents per J. Simon.	0.6	\$140	\$84	
Averill	Pamela S.	PSA	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Boehm	Michael J.	MJB	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Horner	Kevin John	KJH	Staff	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Murawski	James P.	JPM	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.8	\$100	\$80	
Pacella	Shannon M.	SMP	Manager	6/22/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Ranney	Amber C.	ACR	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	1.0	\$275	\$275	
Sheckell	Steven F.	SFS	Partner	6/22/2007	Accumulation of information in preparation of the fee application.	0.5	\$575	\$288	
Skonieczny	Jenifer L.	JLS	Intern	6/22/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Stille	Mark Jacob	MJS	Senior	6/22/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	6/25/2007	Revise May invoice per J. Hegelmann's comments.	0.9	\$140	\$126	
Hegelmann	Julie Ann	JAH	Senior	6/25/2007	Draft e-mail with questions and send along with reviewed billing to H. Aquino to incorporate in invoice	0.2	\$300	\$60	
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Revise May invoice.	1.8	\$140	\$252	
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Correspondence with individuals regarding Delphi May Expense descriptions.	0.8	\$140	\$112	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	6/26/2007	Correspondence with tax team regarding May invoice finalization.	0.2	\$140	\$28	
Ericson	Molly	ME	Manager	6/26/2007	Revise May invoice per H. Aquino	0.4	\$550	\$220	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Revision of May expenses per S. Sheckell.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with N. Miller regarding May expenses.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Work with P. Averill on finalization of May invoice - footing.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	6/27/2007	Correspondence with B. Hamblin regarding status of May invoice.	0.2	\$140	\$28	
Averill	Pamela S.	PSA	Intern	6/27/2007	Assisted H. Aquino with finalization of May invoice	0.8	\$100	\$80	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of timekeeper summary for May invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of billing summary for May invoice.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with B. Hamblin regarding May 07 Invoice for Finalization.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Preparation of May 07 Invoice Summary for the Company per N. Miller.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	6/28/2007	Correspondence with J. Simon regarding status of Cour order for payment.	0.2	\$140	\$28	
Averill	Pamela S.	PSA	Intern	6/28/2007	Assisted H. Aquino with finalization of May invoice	1.7	\$100	\$170	
Miller	Nicholas S.	NSM	Manager	6/28/2007	Finalize review of the May invoice.	1.0	\$330	\$330	
Averill	Pamela S.	PSA	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	0.8	\$100	\$80	
Boehm	Michael J.	MJB	Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Chamarro	Destiny D.	DDC	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.3	\$140	\$42	
Horner	Kevin John	KJH	Staff	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Keown	Karen M.	KMK	Senior Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.4	\$600	\$240	
Marold	Erick W.	EWM	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Murawski	James P.	JPM	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	1.1	\$100	\$110	
Pacella	Shannon M.	SMP	Manager	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Ranney	Amber C.	ACR	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Skonieczny	Jenifer L.	JLS	Intern	6/29/2007	Accumulation of information in preparation of the fee application.	0.7	\$100	\$70	
Stille	Mark Jacob	MJS	Senior	6/29/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>92.8</u>		<u>\$18,543</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period June 30, 2007 through August 3, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
2007 Consolidated Audit - A1									
Krabill	Aaron J.	AJK	Senior Manager	7/2/2007	Correspondence with European audit teams not attending the European planning meeting to obtain a status update on their audits to date.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/2/2007	Preparation of the international fee allocation and related supporting information.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/2/2007	Review of revised slide decks for European Planning meeting.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/2/2007	Review of revised international audit instructions.	2.4			A1
Sheckell	Steven F.	SFS	Partner	7/2/2007	Review planning information	2.1			A1
Stille	Mark Jacob	MJS	Senior	7/2/2007	Follow-up with D. Bauer for new hps user & stks user sample for periodic review testing.	0.2			A1
Stille	Mark Jacob	MJS	Senior	7/2/2007	Updating of budget to actuals.	1.3			A1
Stille	Mark Jacob	MJS	Senior	7/2/2007	Review of Dacor (GM) program change testing.	1.4			A1
Stille	Mark Jacob	MJS	Senior	7/2/2007	Documentation and review of GM applications walkthrough	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/3/2007	Preparation of the international fee allocation and related supporting information.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/3/2007	Review of planning included in GAMx.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/3/2007	Preparation of information for the European Planning Meeting.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Correspondence with European audit teams not attending the European planning meeting to obtain a status update on their audits to date.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Preparation of the international fee allocation and related supporting information.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Review of planning included in GAMx.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Review and revise the pre-approval process contained in the E-room.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Preparation of information for the European Planning Meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2007	Review of TSRS European Planning meeting slides	1.4			A1
Ambrose	Nicklaus C.	NCA	Staff	7/5/2007	Powertrain - Document Rochester inventory observation.	2.5			A1
Averill	Pamela S.	PSA	Intern	7/5/2007	Prepared PowerPoint presentation for A. Krabill for Delphi Global Planning Mtg	0.8			A1
Boehm	Michael J.	MJB	Manager	7/5/2007	Resolved Delphi staffing conflicts of D. Chamarro.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	AHG - Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	E & S Quarterly - Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Packard - Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Powertrain - Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Saginaw - Review of key topics and accounting issues to be addressed during Q2 SAS 100 procedures.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/5/2007	Update call with M. Hatzfeld and S. Sheckell	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Review of international fee information with S. Sheckell.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Review and revise the pre-approval process contained in the E-room.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Meeting with S. Sheckell to discuss changes to the slide presentation for the European Planning meeting.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Meeting with S. Sheckell to discuss revision to the international audit instructions.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Preparation of information for the European Planning Meeting.	4.2			A1
Leuenberger	Ashley J.	AJL	Staff	7/5/2007	Powertrain - Perform inventory observation in Kettering, OH.	5.9			A1
Sheckell	Steven F.	SFS	Partner	7/5/2007	Review 2nd quarter accounting topics	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/5/2007	Review presentations for Europe closing meeting	4.9			A1
Skonieczny	Jenifer L.	JLS	Intern	7/5/2007	Reperformance of Packard user access and user review testing	0.5			A1
Stille	Mark Jacob	MJS	Senior	7/5/2007	Documentation and review of GM applications walkthrough	3.1			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	Provided quarterly tax workpapers to A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	Review of Q2 rep letter draft.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	Correspondence with A. Kulikowski regarding Q2 rep letter draft.	0.2			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	DPSS Quarterly - Discussed Q2 procedures with R. Nedadur.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	E&S Audit - Sent E. Marold correspondence regarding inventory reports prepared by E&S.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/6/2007	E&S Audit - Conference call with S. Snow, R. Hofmann, and S. Horning to discuss inventory reports for API.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2007	Correspondence with European audit teams not attending the European planning meeting to obtain a status update on their audits to date.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2007	Travel to Prague for the European planning meeting.	4.0			A1
Pacella	Shannon M.	SMP	Manager	7/6/2007	Discussion with J.Saguydani (PwC) regarding upcoming timing for walkthroughs/testing at Stonehouse and Blois.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/6/2007	Email correspondence to E&Y international teams and Delphi IT international contacts to discuss upcoming Prague planning meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/6/2007	Correspondence with B.Garvey to discuss status on walkthroughs, testing and international coordination.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/6/2007	Preparing IT Break Out Session slide deck for Prague Meeting.	2.9			A1
Pacella	Shannon M.	SMP	Manager	7/6/2007	Modifications to the IT presentation to be given in Prague based on partner feedback.	3.2			A1
Sheckell	Steven F.	SFS	Partner	7/6/2007	Review budget and fee information	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/6/2007	Review planning information	1.9			A1
Sheckell	Steven F.	SFS	Partner	7/6/2007	Review 2nd quarter accounting topics	1.6			A1
Skonieczny	Jenifer L.	JLS	Intern	7/6/2007	Reperformance of eTBR user access and user review testing	2.8			A1
Stille	Mark Jacob	MJS	Senior	7/6/2007	Documentation and review of GM applications walkthrough	1.4			A1
Pacella	Shannon M.	SMP	Manager	7/7/2007	Final preparation of the presentation to be used for the IT Breakout session in Prague	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/8/2007	Travel to Prague for the European planning meeting.	2.5			A1
Aliff	Elbert J.	EJA	Intern	7/9/2007	Created walkthrough templates for each of the divisional processes	5.7			A1
Asher	Kevin F.	KFA	Partner	7/9/2007	Travel time to the European planning meeting	6.0			A1
Cash	Kevin L.	KLC	Partner	7/9/2007	Attend European kick off meeting.	8.0			A1
Ciungu	Roxana M.	RMC	Staff	7/9/2007	Rolled forward the trial balance for company code 2120.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	7/9/2007	Rolled forward the trial balance for company code 1030.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	7/9/2007	Rolled forward the trial balance for company code 2100.	1.5			A1
Ciungu	Roxana M.	RMC	Staff	7/9/2007	Performed NSJE analysis of company codes 1810 and 2810 for quarter 1.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/9/2007	Performed analysis of results for company code 2100.	2.3			A1
Denard	Ashley N.	AND	Intern	7/9/2007	Review of Delphi key controls, environment, and primary controls procedures.	1.1			A1
Denard	Ashley N.	AND	Intern	7/9/2007	Meeting with M. Stille, Delphi IA, and C. Courtade for Treasury Application Walkthroughs.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/9/2007	Preparation of materials for European planning meeting.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/9/2007	Meeting with B. Welsh to prepare for the European Planning meeting.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/9/2007	Meeting with M. Massimiliano to discuss the status of European statutory audits and fee matters in Europe.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/9/2007	Review of slides to prepare for presentations in Prague.	1.6			A1
Pacella	Shannon M.	SMP	Manager	7/9/2007	Email correspondence with Internal Audit and E&Y international teams to discuss strategy and scope.	2.4			A1
Pacella	Shannon M.	SMP	Manager	7/9/2007	Travel time to Prague to attend European Planning Meeting.	4.0			A1
Pellegrin	Amy B.	AMP	Client Serving Associate	7/9/2007	Workpapers for FAS 142	2.0			A1
Ranney	Amber C.	ACR	Senior	7/9/2007	Walking the intern through the procedures to compare Delphi's risks to the GAM WCGW's.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/9/2007	Walking E. Aliff through the procedures to set up walkthrough templates for division and corporate processes.	1.2			A1
Ranney	Amber C.	ACR	Senior	7/9/2007	Dayton-Detail reviewing the client assistance list and coordinating timing for the interim audit with the client.	2.4			A1
Sheckell	Steven F.	SFS	Partner	7/9/2007	Review Q2 information with team	1.4			A1
Sheckell	Steven F.	SFS	Partner	7/9/2007	Attend European planning meetings	4.0			A1
Stille	Mark Jacob	MJS	Senior	7/9/2007	Reperformance of Delphi Internal Audit testing and independent sample selection for eTBR.	0.3			A1
Stille	Mark Jacob	MJS	Senior	7/9/2007	Reperformance of PwC testing and independent sample selection for Packard	0.3			A1
Stille	Mark Jacob	MJS	Senior	7/9/2007	Time spent with A. Denard going over Delphi environment, key controls, etc.	1.3			A1
Stille	Mark Jacob	MJS	Senior	7/9/2007	Treasury walkthrough meeting with Delphi Internal Audit and C. Courtade to review documentation.	2.6			A1
Aliff	Elbert J.	EJA	Intern	7/10/2007	Inputting controls into walkthrough templates for the significant classes of transactions.	5.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with M. Kearns regarding Delphi Current Topics Discussion.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with B. Hamblin regarding Fresh Start Activity Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with P. Averill regarding Delphi Team Calendar.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with M. Sakowski and M. Stille regarding network access for intern.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with S. Pacella regarding E&Y European Kick-off Meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with A. Krabill regarding Portugal presentation for Prague meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Update international contact list per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with E. Marold regarding Argentina pre-approvals.	0.3			A1
Asher	Kevin F.	KFA	Partner	7/10/2007	European planning meeting attendance.	8.1			A1
Cash	Kevin L.	KLC	Partner	7/10/2007	Attend European kick off meeting.	8.0			A1
Ciungu	Roxana M.	RMC	Staff	7/10/2007	Analysis of results for company code 1230.	0.5			A1
Ciungu	Roxana M.	RMC	Staff	7/10/2007	Performed analysis of results for company code 1030.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	7/10/2007	Performed NSJE TB roll forward for company code 1230.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	7/10/2007	Performed analysis of results for company code 2120.	2.7			A1
Denard	Ashley N.	AND	Intern	7/10/2007	Downloading of SAP Data for NSJE CAAT	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	Preparation for July 18, 2007 presentation at Delphi Global Internal Audit Conference.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	Meeting with J. Henning to discuss significant Q2 accounting and auditing issues.	1.5			A1
Henning	Jeffrey M.	JMH	Partner	7/10/2007	Review of key AHG quarter issues including Sandusky impairment, warranty reserves and meeting with K. Stipp	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/10/2007	Powertrain - Review of accounting position relative to DCX contract matter.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/10/2007	Powertrain - Update meeting with J. Brooks for Q2	0.6			A1
Kersh	Andrew V.	AVK	Intern	7/10/2007	Preparing the division GAMx file for use.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2007	Preparation of materials for European planning meeting.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/10/2007	Meeting with M. Messina, S. Sheckell, O. Desprez and M. Stossel to discuss the French statutory reports.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2007	2007 European audit planning meeting in Prague.	7.1			A1
Pacella	Shannon M.	SMP	Manager	7/10/2007	Email correspondence with Internal Audit and E&Y international teams to discuss strategy and scope.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/10/2007	Attend European Planning Meeting in Prague	7.0			A1
Ranney	Amber C.	ACR	Senior	7/10/2007	Walking E. Aliff through the procedures to set up walkthrough templates for division and corporate processes.	0.7			A1
Ranney	Amber C.	ACR	Senior	7/10/2007	Pulling together planning documents for Manager/Senior Manager review.	2.2			A1
Ranney	Amber C.	ACR	Senior	7/10/2007	Detail reviewing the Corporate interim PBC list and making revisions.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/10/2007	Dayton-Completing the AR CAAT Request for confirmation procedures.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/10/2007	Walking E. Aliff through procedures to update the audit scope file for current balances.	0.8			A1
Sheckell	Steven F.	SFS	Partner	7/10/2007	Attend European planning meetings	8.0			A1
Stille	Mark Jacob	MJS	Senior	7/10/2007	Reperformance of Delphi Internal Audit testing and independent sample selection for eTBR.	0.6			A1
Stille	Mark Jacob	MJS	Senior	7/10/2007	Reperformance of PwC testing and independent sample selection for Packard	0.7			A1
Stille	Mark Jacob	MJS	Senior	7/10/2007	Time spent with R. Ciungu going over NSJE questions, difficulties, etc.	0.8			A1
Stille	Mark Jacob	MJS	Senior	7/10/2007	Treasury walkthrough meeting with Delphi Internal Audit and C. Courtade to review documentation.	1.7			A1
Tosto	Cathy I.	CIT	Partner	7/10/2007	Discussion with T. Tamer regarding the current quarter issues/agenda for close meeting.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2007	Correspondence with A. Krabill regarding hours incurred week of July 1st.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2007	Correspondence with A. Krabill regarding contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2007	Correspondence with J. Henning regarding prior year IAS presentation.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/11/2007	Correspondence with M. Sakowski regarding mail code.	0.1			A1
Asher	Kevin F.	KFA	Partner	7/11/2007	European planning meeting attendance.	8.4			A1
Cash	Kevin L.	KLC	Partner	7/11/2007	Attend European kick off meeting.	8.0			A1
Ciungu	Roxana M.	RMC	Staff	7/11/2007	Performed NSJE TB roll forward for company code 1220.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/11/2007	Analysis of results for company code 1220.	2.8			A1
Ciungu	Roxana M.	RMC	Staff	7/11/2007	Analysis of results for company code 1230.	3.2			A1
Denard	Ashley N.	AND	Intern	7/11/2007	Formatting of results for NSJE CAAT	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2007	Meeting with J. Henning, M. Kearns and J. Brooks to discuss company position on Q2 DCX liability and the related Q2 accounting implications.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2007	AHG - Meeting with J. Henning and M. Kearns to discuss accounting implications related to Delphi's signing of the GM consignment arrangement for certain capital at the Sandusky facility.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2007	AHG - Meeting with M. Kearns and J. Henning to discuss implications of Delphi's Q2 signing of the GM consignment arrangement for certain capital at the Sandusky facility on the step 1 cashflow modeling for this facility, under FASB No. 144.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2007	Q2 - Prepare e-mail to C. Tosto re: timing and scheduling of Q2 provision review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2007	Q2 - Review e-mail from C. Tosto re: timing of Q2 provision work	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2007	Q2 - Review e-mail response from C. Smith re: timing of Q2 provision review	0.1			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2007	Review of key AHG quarter issues including Sandusky impairment, warranty reserves and meeting with K. Stipp	1.8			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2007	Preparation of materials for IAS conference	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2007	Powertrain - Review of accounting position relative to DCX contract matter.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2007	Powertrain - Update meeting with J. Brooks for Q2	0.5			A1
Kearns	Matthew R.	MRK	Senior	7/11/2007	Powertrain - Drafting interim PBC list	1.9			A1
Kersh	Andrew V.	AVK	Intern	7/11/2007	Preparing the division GAMx file for use.	4.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/11/2007	Preparation of materials for European planning meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2007	European audit planning meeting in Prague.	8.7			A1
Leuenberger	Ashley J.	AJL	Staff	7/11/2007	Powertrain - Completion of checklist for inventory in Kettering, OH.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/11/2007	Email correspondence with Internal Audit and E&Y international teams to discuss strategy and scope.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/11/2007	Attend European Planning Meeting in Prague	7.0			A1
Sheckell	Steven F.	SFS	Partner	7/11/2007	Attend European planning meetings	8.0			A1
Stille	Mark Jacob	MJS	Senior	7/11/2007	Follow-up with D. Bauer regarding STKS users and HPS profile.	0.3			A1
Stille	Mark Jacob	MJS	Senior	7/11/2007	Updating of Budget to Actual.	0.6			A1
Stille	Mark Jacob	MJS	Senior	7/11/2007	Reperformance of PwC testing and independent sample selection for Packard	1.3			A1
Stille	Mark Jacob	MJS	Senior	7/11/2007	Time spent with R. Ciungu going over NSJE questions, difficulties, etc.	1.3			A1
Stille	Mark Jacob	MJS	Senior	7/11/2007	Reperformance of Delphi Internal Audit testing and independent sample selection for eTBR.	1.4			A1
Tosto	Cathy I.	CIT	Partner	7/11/2007	Attend Q2 closing meeting	1.8			A1
Aliff	Elbert J.	EJA	Intern	7/12/2007	Preparing interim and quarterly client assistance documents with information that is needed.	1.1			A1
Aliff	Elbert J.	EJA	Intern	7/12/2007	Preparing analytical review spreadsheets with the information from the condensed and debtors financial information.	6.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Preparation of email regarding Delphi Current Topics (dial-in information).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Coordination of access badge requests for E. Aliff and D. Kirsch.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Work on international contact list for M. Messina per A. Krabill; send accordingly.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Correspondence with J. Henning regarding IAS Global Training Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Correspondence with J. Simpson and M. Sakowski regarding network access status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Correspondence with B. Welsh regarding Delphi address per A. Krabill.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Correspondence with D. Kelley regarding pre-approval.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/12/2007	Travel time from the European planning meeting	8.0			A1
Cash	Kevin L.	KLC	Partner	7/12/2007	Attend European kick off meeting.	8.0			A1
Ciungu	Roxana M.	RMC	Staff	7/12/2007	Time spent to obtain access to the Detroit servers (with the help of D. Huffman) to perform NSJE analysis for the larger division files.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	7/12/2007	SAP kick-off meeting with A. Denard and D. Huffman.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	7/12/2007	Uploaded documents to the server to perform NSJE analysis.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	7/12/2007	Time spent updating the ACL script that is used to performed analysis on NSJE.	2.6			A1
Denard	Ashley N.	AND	Intern	7/12/2007	Discussion with D. Huffman regarding prior year workpapers for SAP Walkthrough	0.7			A1
Denard	Ashley N.	AND	Intern	7/12/2007	Meeting with D.Huffman, R. Ciungu, and Vega Contact for SAP Application Walkthroughs.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2007	Review of bankruptcy news and Autobeat Daily articles for significant Q2 items impacting Delphi.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2007	Call with J. Perkins and J. Henning related to status of E&Y statutory audit procedures in France, Cadiz bankruptcy and the Q2 Saginaw impairment analysis.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	7/12/2007	Conf. call with T. Timko regarding status of key 2nd quarter issues	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/12/2007	Preparation of materials for IAS conference	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Huffman	Derek T.	DTH	Senior	7/12/2007	Kick-off meeting for 2007 SAP audit with J. Jewell, W. Garvey, D. Steis, R. Ciungu, and M. Bentley.	2.7			A1
Kearns	Matthew R.	MRK	Senior	7/12/2007	Powertrain - Reviewing GAMx file for 2007 audit	1.6			A1
Kearns	Matthew R.	MRK	Senior	7/12/2007	Powertrain - Preparing interim PBC list for 2007 audit.	1.6			A1
Kersh	Andrew V.	AVK	Intern	7/12/2007	Preparing the division GAMx file for use.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2007	Preparation for meeting with M. Messina to discuss the status of the France statutory reports.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2007	Meeting with B. Welsh to discuss action items from the European planning meeting.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2007	Travel from Prauge to Paris for meeting with M. Messina.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2007	CSK Meeting with M. Gryc to review the current year GAMx file and shared service center approach.	3.1			A1
Pacella	Shannon M.	SMP	Manager	7/12/2007	Email correspondence with Internal Audit and E&Y international teams to discuss strategy and scope.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/12/2007	Attend European Planning Meeting in Prague	2.5			A1
Pacella	Shannon M.	SMP	Manager	7/12/2007	Travel time from Prague to attend European Planning Meeting.	3.9			A1
Ranney	Amber C.	ACR	Senior	7/12/2007	Detail reviewing the Corporate interim PBC list and making revisions.	2.6			A1
Ranney	Amber C.	ACR	Senior	7/12/2007	Walking E. Aliff through the process to set up quarterly review analytics.	0.6			A1
Sheckell	Steven F.	SFS	Partner	7/12/2007	Attend European planning meetings	8.0			A1
Stille	Mark Jacob	MJS	Senior	7/12/2007	Prepare email to S. Pacella to update on status of work, questions, etc.	0.6			A1
Stille	Mark Jacob	MJS	Senior	7/12/2007	Hyperion/DGL/eTBR walkthrough closing meeting with Delphi Internal Audit and M. Whiteman.	1.3			A1
Aliff	Elbert J.	EJA	Intern	7/13/2007	Editing the analytical review worksheets.	2.4			A1
Aliff	Elbert J.	EJA	Intern	7/13/2007	Worked on analysis to determine if any additional entities of the client needed to be within our scope by exceeding our tolerable error.	4.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2007	Discussion with B. Hamblin regarding engagement economics.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/13/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2007	Worked on IAS presentation per J. Henning.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2007	Closing meeting recap from C. Tosto.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2007	Prepare e-mail to E&Y tax team re: timing of Q2 and recap of discussion with J. Erickson on starting Q2	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2007	Review closing meeting notes provided by C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2007	Contact J. Erickson re: scheduling time to start Q2	0.2			A1
Henning	Jeffrey M.	JMH	Partner	7/13/2007	Preparation of materials for IAS conference	0.6			A1
Kearns	Matthew R.	MRK	Senior	7/13/2007	AHG - Preparing Q2 Review PBC List	1.2			A1
Kearns	Matthew R.	MRK	Senior	7/13/2007	Powertrain - Reviewing inventory procedures, taking into consideration GM/Delphi/UAW new agreement	1.9			A1
Kearns	Matthew R.	MRK	Senior	7/13/2007	Powertrain - Preparing Q2 Review PBC list and sending to client	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2007	Meeting with M. Messina, A. Barraine, M. Stossel, O. Desprez, M. Deguardin and L. Rocca to discuss France Holding open statutory issues.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2007	Meeting with M. Messina to discuss European fee matters.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2007	Travel time from Paris after the meeting with M. Messina.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2007	Meeting with M. Messina, A. Barraine, M. Stossel, O. Desprez, M. Deguardin and L. Rocca to discuss France Holding open statutory issues.	3.4			A1
Marold	Erick W.	EWM	Senior	7/13/2007	E & S Audit - Participated in update call.	0.6			A1
Marold	Erick W.	EWM	Senior	7/13/2007	Met with K. St.Romain to discuss the current status of the validation programs.	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/13/2007	Review Q2 information with team	1.6			A1
Sheckell	Steven F.	SFS	Partner	7/13/2007	Coordination of global audit	0.9			A1
Stille	Mark Jacob	MJS	Senior	7/13/2007	Reperformance of Delphi Internal Audit testing and independent sample selection for eTBR.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/13/2007	Time spent going over recording of time with A. Denard.	0.9			A1
Tosto	Cathy I.	CIT	Partner	7/13/2007	Discuss Q2 issues with J. Hegelmann	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/14/2007	Update International Instructions for 2007.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/15/2007	Travel to Detroit from the European planning meeting.	4.7			A1
Pacella	Shannon M.	SMP	Manager	7/15/2007	Update International Instructions for 2007.	3.2			A1
Aliff	Elbert J.	EJA	Intern	7/16/2007	Preparing documentation for the clients 8k into binders.	0.4			A1
Aliff	Elbert J.	EJA	Intern	7/16/2007	Preparing output spreadsheets of financial data for the various entities.	7.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Correspondence with B. Hamblin and N. Miller regarding Delphi budget analysis - As of 6/29.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Correspondence with M. Sakowski regarding Access Badge Request Form for J. Nicol.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Coordination of adjustments of A. Krabill and S. Sheckell's calendars for new meeting times.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Preparation of Access Badge Request Form for J. Nicol.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Correspondence with E. Aliff and M. Sakowski regarding status of network access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Miscellaneous activities such as providing assistance to engagement team.	2.4			A1
Cash	Kevin L.	KLC	Partner	7/16/2007	Status update with J. Piazza and PwC regarding ITGC's	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/16/2007	Performed NSJE TB roll forward for company code 1220 for Q2.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/16/2007	Performed analysis of results for company code 2120 and 1440 for Q2.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	7/16/2007	Performed NSJE TB roll forward for company code 1230 for Q2.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/16/2007	Analysis of results for company code 1230 for Q2.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2007	Discussion with M. Kearns related to streamlining 2007 audit approach and increasing coordination with Powertrain audit activities.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2007	Powertrain - Review of DCX accounting memo.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2007	Powertrain - Discussion with J. Brooks regarding DCX accounting memo.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2007	Powertrain - Preliminary audit scope meeting with J. Brooks.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/16/2007	Preparation for IAS Conference Presentation	1.4			A1
Horner	Kevin John	KJH	Staff	7/16/2007	Follow-up with staff who performed inventory observations to obtain necessary documentation to begin inventory test count tie out.	0.3			A1
Horner	Kevin John	KJH	Staff	7/16/2007	Discussion with M. Rothmund and J. Nicol to discuss inventory test counts tie out procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	7/16/2007	Meeting with A. Krabill, A. Ranney, and J. Nicol to discuss projects for the interns.	0.4			A1
Kersh	Andrew V.	AVK	Intern	7/16/2007	Preparing the division GAMx file for use - adding in test of control procedures for selected accounts.	1.4			A1
Kersh	Andrew V.	AVK	Intern	7/16/2007	Preparing the division GAMx file for use - adding in the control framework.	6.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/16/2007	Meeting with S. Sheckell to discuss the international fee allocation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/16/2007	Review of Q2 tax procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/16/2007	Preparation of materials for the T. Timko meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/16/2007	Preparation of summary of the European planning meeting.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/16/2007	Preparation of the 2007 international fee allocation.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Communication with J. Lamb in regards to billing and payment information.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Meeting with A. Krabill and A. Ranney to discuss the status of planning.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Completion and review of various planning items.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/16/2007	Preparing audit related planning documents for the division.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Packard: Call with C. Zerull to discuss Packard Q2 timing.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Thermal: Call with B. Kolb to discuss interim audit matters.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Thermal: Call with D. Praus to discuss interim audit timing.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/16/2007	Meeting with M. Rothmund and J. Nicol to discuss Thermal planning questions.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/16/2007	Thermal-Prepared walkthrough documentation.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	7/16/2007	Thermal-Met with N. Miller and M. Rothmund to discuss divisional strategy.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	7/16/2007	Thermal-Discussed divisional methodology and strategy with M. Rothmund.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	7/16/2007	Thermal-Corresponded with divisional contacts regarding needed support for testing.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	7/16/2007	Thermal-Rolled forward walkthrough documentation and additional support.	3.1			A1
Pacella	Shannon M.	SMP	Manager	7/16/2007	Prepare for monthly status meeting with IT SOX PMO.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/16/2007	Status meeting with J. Piazza, M. Zaveri, D. Wodjyla and K. Cash to discuss status of our SOX Testing.	1.7			A1
Pacella	Shannon M.	SMP	Manager	7/16/2007	Update International Instructions for 2007.	2.1			A1
Pacella	Shannon M.	SMP	Manager	7/16/2007	Answer questions from team relating to testing procedures for GM applications, Hyperion and DGL.	2.2			A1
Ranney	Amber C.	ACR	Senior	7/16/2007	Discussing status of planning activities for the 2007 audit with A. Krabill & N. Miller.	1.9			A1
Ranney	Amber C.	ACR	Senior	7/16/2007	Performing required procedures for 2007 audit planning activities.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	7/16/2007	Started drafting a control template related to inventory	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/16/2007	Thermal - Met with B. Kolb and D. Praus to obtain an understanding, if TI has prepared necessary documentation and if process owners are aware of E&Y requests	1.3			A1
Sheckell	Steven F.	SFS	Partner	7/16/2007	Review corporate quarterly review topics with T. Timko	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/16/2007	Status of application walkthroughs/testing for S. Pacella.	0.7			A1
Stille	Mark Jacob	MJS	Senior	7/16/2007	Time spent working on GM Logical access memo related to HTKS, SKTS and CARDM.	3.4			A1
Stille	Mark Jacob	MJS	Senior	7/16/2007	GM Logical access memo - follow-up with GM contacts regarding open items.	0.7			A1
Aliff	Elbert J.	EJA	Intern	7/17/2007	Preparing output spreadsheets of financial data for the various entities.	3.2			A1
Aliff	Elbert J.	EJA	Intern	7/17/2007	Inputting new balances for various accounts for the scope analysis summary.	4.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with B. Hamblin and N. Miller regarding budget to actual analysis.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Preparation of 2007 Audit Code ARMS March 3 - June 29 per B. Hamblin.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with T. Bishop regarding E&Y IAS Presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Coordination of Fresh Start Accounting/Valuation Topics Agenda per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with A. Aliff and M. Sakowski regarding network access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Coordination of agenda for bi-weekly meeting with T. Timko.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with S. Poston regarding Delphi Hierarchy Chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Preparation of email regarding pre-approval for certification work performed by E&Y Singapore.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with N. Miller regarding independence procedures for the 2nd quarter.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	7/17/2007	Performed NSJE TB roll forward for company code 1220 for Q2.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	7/17/2007	Met with E. Marold to discuss account 2800 and SAP files for June	1.1			A1
Ciungu	Roxana M.	RMC	Staff	7/17/2007	Performed analysis of results for company code 2100 for Q2	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	7/17/2007	Rolled forward the trial balance for company code 2100 for Q2.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/17/2007	Analysis of results for company code 1220 for Q2.	2.4			A1
Denard	Ashley N.	AND	Intern	7/17/2007	Formatting of NSJE CAAT results for different company codes.	0.2			A1
Denard	Ashley N.	AND	Intern	7/17/2007	Testing Logical Access, Manage Change, and Other ITGCs for eTBR, Hyperion.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2007	AHG - Review of client prepared summary of locations and ultimate disposition plans (timing, wind-down, sale, etc.)	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2007	AHG - Discussion with A. Reneaud regarding potential accounting considerations related to the closure of sites on recorded reserve balances (bada debt, LCM, E&O)	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2007	Discussion with M. Kearns related to streamlining 2007 audit approach and increasing coordination with Powertrain audit activities.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2007	AHG - Review of 2007 audit plan related to inventory.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2007	Debrief on audit status meeting	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2007	Preparation for IAS Conference Presentation	1.4			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2007	Powertrain - Review of DCX memo	0.6			A1
Horner	Kevin John	KJH	Staff	7/17/2007	Input the 2007 inventory observation scoping schedule into GAMx.	0.2			A1
Horner	Kevin John	KJH	Staff	7/17/2007	Discussion with M. Rothmund and J. Nicol on our controls testing strategy.	0.4			A1
Horner	Kevin John	KJH	Staff	7/17/2007	Walked J. Nicol through the inventory test counts tie out procedures and answered questions that arose during the tie out procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	7/17/2007	E & S Audit: discussion with E. Marold regarding inventory reports to facilitate the tie out of the inventory test counts.	0.3			A1
Horner	Kevin John	KJH	Staff	7/17/2007	Answered questions from A. Kersh relating to GAMx and helped him with importing primary substantive procedures.	0.3			A1
Horner	Kevin John	KJH	Staff	7/17/2007	Answered questions from E. Aliff regarding Hyperion and helped him pull balances for the consolidated scoping schedule.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Huffman	Derek T.	DTH	Senior	7/17/2007	Discussion with S. Pacella to plan SAP walkthroughs.	0.6			A1
Kersh	Andrew V.	AVK	Intern	7/17/2007	Preparing the division GAMx file for use - adding in the control framework.	0.7			A1
Kersh	Andrew V.	AVK	Intern	7/17/2007	Preparing the division GAMx file for use - adding in test of control procedures for selected accounts.	7.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/17/2007	Meeting with T. Timko, J. Williams, B. Thelen, S. Sheckell and M. Hatzfeld to discuss the status of various audit and review matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/17/2007	Preparation of the 2007 international fee allocation.	2.8			A1
Marold	Erick W.	EWM	Senior	7/17/2007	Linked dual-purpose control testing procedures to the substantive procedures that test the control.	3.1			A1
Marold	Erick W.	EWM	Senior	7/17/2007	Updated E-Room based on discussions with J. Simpson related to the pre-approval process and quarterly fee tracking.	2.1			A1
Marold	Erick W.	EWM	Senior	7/17/2007	Worked with J. Simpson to review the E-Room set-up related to the pre-approval and quarterly fee tracking.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/17/2007	Call with B. Hamblin to obtain budget to actual report.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/17/2007	Meeting with H. Aquino to walk through Q2 independence and pre-approval matters.	1.0			A1
Miller	Nicholas S.	NSM	Manager	7/17/2007	Reviewing requests from Poland and Singapore for additional work.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/17/2007	Review of internal audit reports for Q2.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	7/17/2007	Thermal-Discussed planning for the divisional audit.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	7/17/2007	Thermal-E-mail correspondence with Thermal employees regarding upcoming testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/17/2007	Powertrain- Performed inventory testing.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	7/17/2007	Thermal-Performed inventory testing.	1.3			A1
Pacella	Shannon M.	SMP	Manager	7/17/2007	Answer questions from team relating to testing procedures for GM applications, Hyperion and DGL.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	7/17/2007	Started drafting a control template related to inventory	2.3			A1
Sheckell	Steven F.	SFS	Partner	7/17/2007	Review corporate quarterly review topics with T. Timko	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/17/2007	Discussions with A. Krabill regarding planning status.	1.6			A1
Simpson	Jamie	JS	Senior Manager	7/17/2007	Discussion with H. Aquino regarding status update on fees/billing/preapprovals/account coordinator role.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/17/2007	Discussion with N. Miller regarding pre-approvals.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/17/2007	Review of pre-approval form and fee reporting template for e-Room database.	2.1			A1
Simpson	Jamie	JS	Senior Manager	7/17/2007	Review of international planning meeting presentations from Europe visit.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/17/2007	Audit status meeting with T. Timko, B. Dellinger, J. Williams, D. Bayles, A. Krabill, M. Hatzfeld and S. Sheckell.	1.2			A1
Stille	Mark Jacob	MJS	Senior	7/17/2007	Updating of budget to actuals.	0.6			A1
Stille	Mark Jacob	MJS	Senior	7/17/2007	Time spent with A. Denard to discuss procedures for review of management's testing for eTBR and Hyperion.	0.9			A1
Stille	Mark Jacob	MJS	Senior	7/17/2007	Time spent reviewing walkthroughs in GAMx, making sure documentation was included, workpaper references were correct, etc.	2.1			A1
Stille	Mark Jacob	MJS	Senior	7/17/2007	Time spent working on GM Logical access memo related to HTKS, SKTS and CARD.	1.9			A1
Stille	Mark Jacob	MJS	Senior	7/17/2007	GM Logical access memo - follow-up with GM contacts regarding open items.	0.6			A1
Tosto	Cathy I.	CIT	Partner	7/17/2007	2nd quarter - discuss with D. Kelley topics for meetings on Thursday around Spain bankruptcy and France tax audit and repatriation	0.3			A1
Aliff	Elbert J.	EJA	Intern	7/18/2007	Tying counts into spreadsheet printouts of results for physical inventory counts.	2.4			A1
Aliff	Elbert J.	EJA	Intern	7/18/2007	Converting diagnosis information from GAMx audit file.	5.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Correspondence with B. Hamblin and N. Miller regarding Delphi B/A through June 29th, 2007.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Review Delphi B/A through June 29th, 2007 with N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Meeting coordination for engagement team.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Provide assistance to D. Kersh and J. Simpson with adding Delphi team mailbox to their computers.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	IAS presentation materials coordination with J. Henning and M. Hatzfeld.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Correspondence with T. Bishop regarding Delphi - E&Y International Team Phone List per J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Correspondence with M. Glowinska (Poland) regarding requested information for tax project.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	7/18/2007	Performed analysis of results for company code 1030 for Q2.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	7/18/2007	Performed analysis of results for company code 2120 and 1440 for Q2.	1.5			A1
Ciungu	Roxana M.	RMC	Staff	7/18/2007	Rolled forward the trial balance for company code 2120 and 1440 for Q2.	2.3			A1
Ciungu	Roxana M.	RMC	Staff	7/18/2007	Performed NSJE analysis of company codes 2810 for quarter 2.	2.8			A1
Denard	Ashley N.	AND	Intern	7/18/2007	Downloading files from Mercury for Internal Audit training.	0.7			A1
Denard	Ashley N.	AND	Intern	7/18/2007	Formatting of NSJE CAAT results for different company codes.	2.2			A1
Denard	Ashley N.	AND	Intern	7/18/2007	Testing Logical Access, Manage Change, and Other ITGCs for eTBR, Hyperion.	2.6			A1
Fitzpatrick	Michael J.	MJF	Partner	7/18/2007	Review 2nd quarter key matters.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2007	Discussion with N. Miller related to schedule impacts related to putting Steering and Interiors in scope for 2007.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2007	Discussion with M. boehm related to scheduling the 2007 Steering and Interiors audits.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2007	Discussion with M. Boehm related to fee estimates and his role for 2007 audit on Steering.	3.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2007	Update provided to J. Henning related to current significant audit topics.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2007	Preparation for IAS Conference Presentation	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2007	Presentation to IAS Global Conference	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2007	Powertrain - Review of DCX memorandum.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/18/2007	Answered questions from J. Nicol relating to inventory test counts tie out procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	7/18/2007	Answered questions from A. Kersh relating to GAMx.	0.4			A1
Horner	Kevin John	KJH	Staff	7/18/2007	Walked E. Aliff through the inventory test counts tie out procedures.	0.6			A1
Kersh	Andrew V.	AVK	Intern	7/18/2007	Preparing the division GAMx file for use - adding in test of control procedures for selected accounts.	3.3			A1
Kersh	Andrew V.	AVK	Intern	7/18/2007	Preparing the division GAMx file for use - adding in substantive audit procedures for selected accounts.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2007	Meeting with J. Williams, J. Montgomery, M. Loeb, J. Papelian, S. Sheckell and E. Marold to discuss the Q2 FAS 5 summary.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2007	Review of the 10-Q draft.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2007	Review of the FAS 5 summary for Q2.	2.4			A1
Marold	Erick W.	EWM	Senior	7/18/2007	Input the financial statement close testing procedures into GAMx.	2.1			A1
Marold	Erick W.	EWM	Senior	7/18/2007	Input the treasury test of control procedures into GAMx	2.1			A1
Marold	Erick W.	EWM	Senior	7/18/2007	E & S Audit - Reviewed and forwarded the client assistance list for our 6/30 interim audit.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/18/2007	Meeting with A. Krabill, J. Simpson, E. Marold and A. Ranney to assess GAMx implementation and the availability of the divisional files.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/18/2007	Review of internal audit reports for Q2.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Thermal-Discussed divisional planning of 2007 audit.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Thermal-Correspondence with Thermal employees regarding upcoming testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Prepared payroll controls testing template.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Prepared expenditure control testing templates.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Thermal-Performed inventory substantive procedures.	1.8			A1
Pacella	Shannon M.	SMP	Manager	7/18/2007	Meeting with R. Ciungu to discuss status of NSJE CAAT and upcoming AR CAAT.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/18/2007	Meeting with S. Parakh and A. Bianco to discuss PwC testing approach for application controls.	0.9			A1
Pacella	Shannon M.	SMP	Manager	7/18/2007	Answer questions from team relating to testing procedures for GM applications, Hyperion and DGL.	2.2			A1
Ranney	Amber C.	ACR	Senior	7/18/2007	Dayton-Discussing status of planning for the DARSC audit with J. Simpson.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/18/2007	Discussing update of testing pension plan assets with J. Simpson.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/18/2007	Meeting with S. Burger and J. Simpson to discuss the Company's testing of pension plan assets.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/18/2007	Drafting the GAMx strategy memo and making changes based on review comments.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/18/2007	Reviewing the GAMx file for final changes in order to export the division files.	4.7			A1
Rothmund	Mario Valentin	MVR	Senior	7/18/2007	Started drafting a control template related to inventory	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	7/18/2007	Thermal -Obtain an understanding of controls that will be tested related to inventory	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/18/2007	Thermal -Review the TI audit program to obtain an understanding of the audit procedures to be performed next week.	5.2			A1
Sheckell	Steven F.	SFS	Partner	7/18/2007	Quarterly review meeting with legal staff	0.9			A1
Sheckell	Steven F.	SFS	Partner	7/18/2007	Review corporate quarterly review topics with T. Timko	4.4			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Discussion with A. Krabill regarding audit update.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Discussion with A. Ranney regarding planning update.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Planning meeting with S. Burger to discuss pension asset testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Review of GM subsidy technical accounting memo	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Meeting with A. Krabill, A. Ranney, E. Marold and N. Miller to discuss division GAMx file.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/18/2007	Discussion with H. Aquino regarding Delphi mailbox access.	0.6			A1
Stille	Mark Jacob	MJS	Senior	7/18/2007	Updating of budget to actuals.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/18/2007	Time spent working on GM Logical access memo related to HTKS, SKTS and CARDM.	0.8			A1
Stille	Mark Jacob	MJS	Senior	7/18/2007	Time spent with A. Denard to discuss procedures for review of managements testing for eTBR and Hyperion.	0.9			A1
Stille	Mark Jacob	MJS	Senior	7/18/2007	Prepare email to IA regarding walkthroughs deficiencies and necessary follow-up.	1.1			A1
Stille	Mark Jacob	MJS	Senior	7/18/2007	Reviewing walkthroughs in GAMx, making sure documentation was included, workpaper references were correct, etc.	1.5			A1
Tau	King-Sze	KST	Senior	7/18/2007	Preparing Q2 client assistant list.	0.4			A1
Aliff	Elbert J.	EJA	Intern	7/19/2007	Updating foreign pension scoping summary of client with 2007 information along with converting these amounts into U.S. Dollars.	1.3			A1
Aliff	Elbert J.	EJA	Intern	7/19/2007	Tyng counts into spreadsheet printouts of results for physical inventory counts.	6.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Correspondence with A. Ranney, A. Krabill, and J. Simpson regarding archiving process for FTT meeting documentation, AC meeting documentation and budget workpapers.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Correspondence with B. Hamblin and J. Simpson regarding GFIS reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Correspondence with E. Marold and A. Krabill regarding Delphi Audit Team Mailbox.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Preparation of fresh start accounting binder per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	7/19/2007	Review of second quarter accounting matters	3.1			A1
Cash	Kevin L.	KLC	Partner	7/19/2007	Review of status update and discussions regarding planning timeframe	2.2			A1
Ciungu	Roxana M.	RMC	Staff	7/19/2007	Rolled forward the trial balance for company code 1030 for Q2.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/19/2007	Performed analysis of results for company code 1030 for Q2.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	7/19/2007	Performed NSJE analysis of company codes 1810 for quarter 2.	2.3			A1
Denard	Ashley N.	AND	Intern	7/19/2007	Identification of application and IT dependent manual controls for SAP.	1.7			A1
Denard	Ashley N.	AND	Intern	7/19/2007	Review prior year's work done by PwC for SAP application controls.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Meet with T. Tamer, J. Erickson, D. Kelley and C Tosto to discuss E&Y review comments of control framework	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Meet with J. Erickson re: continued discussion on control framework comments	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Review comments on SOX control framework.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Prepare packets of meeting materials in preparation of meeting with T. Tamer and J. Erickson.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Discussion with S. Sheckell regarding timing for completion	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Post meeting discussion with D. Kelley and C. Tosto to discuss the detail of the APB 23 meeting with the Delphi tax team	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Meet with J. Erickson and L. Fisher to discuss Q2 contingency reserve binder and projected etr workpapers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - review contingency reserve workpaper binder	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Q2 - Prepare copies of contingency reserve workpapers from client binder and organize for E&Y workpaper files accordingly.	1.4			A1
Horner	Kevin John	KJH	Staff	7/19/2007	Answered questions from J. Nicol relating to our controls testing strategy.	0.4			A1
Horner	Kevin John	KJH	Staff	7/19/2007	E&S Audit: conference call with E. Marold, K. Comer, and S. Horning to discuss physical inventory observation reports to facilitate the tie out of our inventory test counts.	0.8			A1
Horner	Kevin John	KJH	Staff	7/19/2007	Gave instructions to E. Aliff on how to document tie out of inventory test counts to inventory reports.	0.4			A1
Kearns	Matthew R.	MRK	Senior	7/19/2007	Powertrain - Meeting with N. Saad to discuss obtaining a consolidated SAP trial balance for the 2007 audit.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kearns	Matthew R.	MRK	Senior	7/19/2007	Reviewing and providing comments on income statement analytics needed for the Q2 review.	0.9			A1
Kelley	Daniel F.	DFK	Partner	7/19/2007	Attend meeting regarding APB 23.	2.0			A1
Kersh	Andrew V.	AVK	Intern	7/19/2007	Preparing the division GAMx file for use - adding in test of control procedures for selected accounts.	3.8			A1
Kersh	Andrew V.	AVK	Intern	7/19/2007	Preparing the division GAMx file for use - adding in substantive audit procedures for selected accounts.	3.9			A1
Kersh	Andrew V.	AVK	Intern	7/19/2007	Selecting accounting memos to send to international teams from Q1.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Conference call with M. Stossel and M. Messina to discuss the status of the France statutory report for Delphi France Holding.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Review of materials for the Q2 environmental meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Q2 environmental meeting with M. Loeb, M. Hester, J. Hunt, J. Montgomery and E. Marold.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Preparation of the 2007 international fee allocation.	1.7			A1
Marold	Erick W.	EWM	Senior	7/19/2007	Attended the environmental status meeting.	1.3			A1
Marold	Erick W.	EWM	Senior	7/19/2007	Attended the quarterly legal meeting.	1.3			A1
Marold	Erick W.	EWM	Senior	7/19/2007	Coordinated with TSRS to evaluate exceptions identified while attempting to roll the journal entries.	1.7			A1
Marold	Erick W.	EWM	Senior	7/19/2007	E & S Audit - Coordinated the physical inventories with E&S regarding the required reports needed to conclude on the physical inventory.	2.3			A1
Marold	Erick W.	EWM	Senior	7/19/2007	Met with M. Fawcett to discuss changes in control testing related to consolidated journal entries.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	7/19/2007	Prepared investment controls testing template.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	7/19/2007	Prepared controls testing templates for accounts payable.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	7/19/2007	Prepared fixed asset controls testing template.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	7/19/2007	Prepared sales and revenue controls testing templates.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	7/19/2007	Powertrain-Performed inventory procedures.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/19/2007	Meeting with R. Ciungu to discuss status of NSJE CAAT and upcoming AR CAAT.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/19/2007	Meeting with M. Stille to discuss budget to actual.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/19/2007	Meeting with J. Simpson to discuss overall TSRS project status.	0.9			A1
Pacella	Shannon M.	SMP	Manager	7/19/2007	Answer questions from team relating to testing procedures for GM applications, Hyperion and DGL.	1.4			A1
Pacella	Shannon M.	SMP	Manager	7/19/2007	Create listing of substantive audit locations and applications covered by the timely scope locations.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/19/2007	Drafting the GAMx strategy memo and making changes based on review comments.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/19/2007	Reviewing the GAMx file for final changes in order to export the division files.	4.6			A1
Sheckell	Steven F.	SFS	Partner	7/19/2007	Review corporate quarterly review topics with T. Timko	2.6			A1
Sheckell	Steven F.	SFS	Partner	7/19/2007	Review of quarterly tax topics	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/19/2007	Discussion with A. Ranney regarding division audit programs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/19/2007	Review of divisional audit programs/PASSA's.	4.1			A1
Simpson	Jamie	JS	Senior Manager	7/19/2007	Meeting with S. Sheckell, A. Krabill and J. Enzor to discuss GenPact initiatives.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/19/2007	Review of Thermal Q1 workpapers to understand significant issues from our Q1 review.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/19/2007	Discussion with S. Pacella regarding TSRS update.	0.8			A1
Stille	Mark Jacob	MJS	Senior	7/19/2007	Meeting with S. Pacella to discuss budget.	0.7			A1
Stille	Mark Jacob	MJS	Senior	7/19/2007	Time spent with A. Denard to discuss procedures for review of application controls testing performed by PwC.	0.8			A1
Stille	Mark Jacob	MJS	Senior	7/19/2007	Time spent reviewing walkthroughs in GAMx, making sure documentation was included, workpaper references were correct, etc.	0.9			A1
Stille	Mark Jacob	MJS	Senior	7/19/2007	Updating of budget to actuals.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Tosto	Cathy I.	CIT	Partner	7/19/2007	Meeting with J. Whitson, B. Sparks, D. Puri, J. Arle, T. Timko, T. Tamer, D. Kelley, and S. Sheckell to discuss APB 23 position related to cash repatriation needs for Cadiz as well as expected reorganization plan	0.6			A1
Tosto	Cathy I.	CIT	Partner	7/19/2007	Meeting with T. Tamer, J. Erickson, D. Kelley and J. Hegelmann to review accounting policy for tax accounting and risk and control matrix	2.1			A1
Tosto	Cathy I.	CIT	Partner	7/19/2007	Meeting with B. Sparks, T. Tamer, M. Cone, and D. Kelley to discuss tax analysis related to Cadiz closing as well as status of French tax audit	0.6			A1
Tosto	Cathy I.	CIT	Partner	7/19/2007	Debrief J. Hegelmann re: APB 23 issues for the quarter, Cadiz closing and analysis expected and discuss timing of work for the quarter	0.8			A1
Aliff	Elbert J.	EJA	Intern	7/20/2007	Revisions to edited copy of GAMx auditing file memo.	0.7			A1
Aliff	Elbert J.	EJA	Intern	7/20/2007	Inputting new balances for various accounts for the scope analysis summary.	1.2			A1
Aliff	Elbert J.	EJA	Intern	7/20/2007	Preparing of documentation and binders for the results of the second quarter.	1.4			A1
Aliff	Elbert J.	EJA	Intern	7/20/2007	Preparing of quarterly review analytic spreadsheet.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Bean	Stephanie A.	SAB	Staff	7/20/2007	E&S - Delphi Inventory Observation documentation for Kokomo, IN.	1.6			A1
Bean	Stephanie A.	SAB	Staff	7/20/2007	E&S - Delphi Inventory Observation documentation for Kokomo, IN.	2.0			A1
Bean	Stephanie A.	SAB	Staff	7/20/2007	E&S - Perform Delphi Inventory Observation in Kokomo, IN.	4.4			A1
Ciungu	Roxana M.	RMC	Staff	7/20/2007	Performed analysis of results for 2820 for Q1 and Q2.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/20/2007	Rolled forward the TB for 2820 for Q1 and Q2.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2007	Saginaw - Review of planning and walkthrough documentation.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2007	Saginaw - Calculation of 2007 audit materiality.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2007	Saginaw - Preliminary audit scoping review.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2007	Saginaw - Preliminary communication with international audit teams relative to 2007 audit scope.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Return contingency reserve binder to J. Erickson.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Return projected effective rate binder to J. Erickson and discussed timing of receipt of remaining Q2 workpapers	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Discuss with C. Smith expectations for effective tax rate workpapers, timing of completion of Q2, items to be completed prior to 7/24 and other miscellaneous matters relating to Q2	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Review Q1 workpapers and prepare list of items still missing for Q2	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Prepare to do list for C. Smith to use a guide in tie-out/review of projected effective tax rate workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2007	Q2 - Review binder and make copies of projected effective tax rate workpapers	2.3			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2007	Quarterly review preparation meeting with S. Harris and Thermal Division	1.9			A1
Horner	Kevin John	KJH	Staff	7/20/2007	Walked J. Nicol through shipping and receiving cut-off testing procedures relating to inventory observations.	0.6			A1
Horner	Kevin John	KJH	Staff	7/20/2007	Powertrain Audit: completed detailed review of test counts tie out performed by E. Aliff.	1.3			A1
Kersh	Andrew V.	AVK	Intern	7/20/2007	Preparing the division GAMx file for use - adding in substantive audit procedures for selected accounts.	0.3			A1
Kersh	Andrew V.	AVK	Intern	7/20/2007	Selecting accounting memos to send to international teams and preparing emails accordingly.	3.2			A1
Kersh	Andrew V.	AVK	Intern	7/20/2007	Preparing separate FAS 5 summaries to send to each country necessary.	4.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2007	Conference call with J. Garrett, R. Reimink, J. Lamb, J. Volek, E. Marold, A. Ranney and N. Miller to discuss the corporate interim client assistance list.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Marold	Erick W.	EWM	Senior	7/20/2007	Reviewed GAMx diagnosis report and identified errors that would need to be corrected prior to preparing the file for divisional audits.	2.1			A1
Marold	Erick W.	EWM	Senior	7/20/2007	Updated substantive audit procedures related to legal in investment accounts to take into consideration differences between Corporate and Division substantive audit procedures.	2.4			A1
Marold	Erick W.	EWM	Senior	7/20/2007	E & S Audit - Weekly status call with E&S to discuss the timing of our interim procedures and quarterly review and the remediation of the tooling material weakness.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed cash substantive procedures.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed prepaid substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed revenue/expense substantive procedures.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed accounts receivable substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed inventory substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed accounts payable substantive procedures.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Thermal-Performed accrued liability substantive procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	7/20/2007	Performing required procedures for 2007 audit planning activities.	6.9			A1
Rothmund	Mario Valentin	MVR	Senior	7/20/2007	Thermal -Review the TI audit program to obtain an understanding of the audit procedures to be performed next week.	7.6			A1
Sheckell	Steven F.	SFS	Partner	7/20/2007	Review corporate quarterly review topics with T. Timko	3.9			A1
Simpson	Jamie	JS	Senior Manager	7/20/2007	Thermal - Quarter pre-meeting with J. Henning, S. Harris, B. Kolb and D. Greenbury to discuss Q2 results.	1.2			A1
Smith	Carolyn E.	CES	Staff	7/20/2007	Q2 Review - Initial review and tying of PETR.	1.2			A1
Stille	Mark Jacob	MJS	Senior	7/20/2007	Time spent working on GM Logical access memo related to HTKS, SKTS and CARDM.	0.4			A1
Stille	Mark Jacob	MJS	Senior	7/20/2007	Time spent creating contact list for GM applications.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/20/2007	Time spent reviewing walkthroughs in GAMx, making sure documentation was included, workpaper references were correct, etc.	1.3			A1
Szkotnicki	Gregory J.	GJS	Staff	7/20/2007	Helped R. Ciungu run NSJE CAAT for company code 1440 on the IMAS server.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	7/21/2007	Work on budget status as of 6.29.07.	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2007	Q2 - Start review and tie out of FIN 48 items in contingency reserve workpapers	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2007	Q2 - Review and tie out FAS 5 items in contingency reserve workpapers	2.3			A1
Henning	Jeffrey M.	JMH	Partner	7/22/2007	Review Thermal Division quarterly review memo's	1.9			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - PETR - Reviewed Valuation Allowance Adjustments	0.2			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - Foot & Crossfoot PETR	0.3			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - Recalculated PETR	0.3			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - PETR - Reviewed Fx rates used on PETR.	0.6			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - PETR - Reviewed discrete items	0.8			A1
Smith	Carolyn E.	CES	Staff	7/22/2007	Q2 Review - PETR - Tied ETR detail to PETR detail.	1.2			A1
Aliff	Elbert J.	EJA	Intern	7/23/2007	Preparing revisions made to memo pertaining to clients pension obligations.	0.9			A1
Aliff	Elbert J.	EJA	Intern	7/23/2007	Worked on preparing binders in preparation for Q2 documentation.	1.3			A1
Aliff	Elbert J.	EJA	Intern	7/23/2007	Perform analytic on various accounts in preparation of Q2 financial statements	6.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Correspondence with N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Coordination of meeting minutes for the 2nd quarter per A. Ranney.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Asher	Kevin F.	KFA	Partner	7/23/2007	Review of SAS 100 second quarter matters	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/23/2007	Preparation and review of Thermal second quarter accounting and reporting matters	3.6			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	Discussed Delphi 2007 staffing with S. Sheckell.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	Review of Delphi 2007 staffing within ARMS.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	Preparation for meeting with J. Garrett, A. Krabill and J. Simpson regarding workers compensation allocation methods.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	Met with A. Krabill, J. Simpson and J. Garrett to discuss workers compensation allocation methods.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	DPSS Quarterly - Review of Q2 2007 FAS 5 report and legal summary prepared by C. Anderson.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	DPSS Quarterly - Review of agreements related to XM memorandum.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	DPSS Quarterly - Review of memorandum related to XM settlement in Q2.	1.6			A1
Boehm	Michael J.	MJB	Manager	7/23/2007	DPSS Quarterly - Review of Q2 local accounting memoranda for DPSS.	1.8			A1
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Saginaw - Steering-Explained key metrics to staff in order for her to complete the review of the client provided analysis.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Saginaw - Steering- Followed-up with client regarding balance sheet analytic explanation for second quarter review.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Saginaw - Steering-Discussed quarterly work program with M. Hatzfeld.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Saginaw - Steering-Obtained DGL to Hyperion reconciliation from client and formatted the data to complete the reconciliation.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Saginaw - Steering-Reviewed balance sheet analytics provided by client for the second quarter.	2.6			A1
Craig	Tashawna N.	TNC	Staff	7/23/2007	Saginaw - Completed the Hyperion to DGL reconciliation	2.8			A1
Denard	Ashley N.	AND	Intern	7/23/2007	Formatted AR CAAT	1.4			A1
Fitzpatrick	Michael J.	MJF	Partner	7/23/2007	Review 2nd quarter key matters with J. Henning	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Update Q2 workplan to incorporate FIN 48 items	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Q2 - Answer ETR question on France discrete items posed by C. Smith.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Q2 - Meet with J. Erickson to obtain consolidated rate reconciliation workpapers	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Q2 - Start review of projected effective tax rate workpapers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Q2 - Finish tie-out and review of FIN 48 items in contingency reserve workpapers	2.3			A1
Henning	Jeffrey M.	JMH	Partner	7/23/2007	Review 2nd quarter key matters with M. Fitzpatrick.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/23/2007	Review Packard Division Quarterly Review Memorandums	0.9			A1
Henning	Jeffrey M.	JMH	Partner	7/23/2007	Review Saginaw division quarterly review package	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/23/2007	Review Thermal Division quarterly review memo's	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/23/2007	Participation in Thermal Division Quarterly Review session	2.9			A1
Horner	Kevin John	KJH	Staff	7/23/2007	Obtained copies of consolidated journal vouchers needed for our review for Q2.	0.4			A1
Horner	Kevin John	KJH	Staff	7/23/2007	Sent out follow-up inquiry to corporate accounting staff to request Q2 documentation needed for our review procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	7/23/2007	Pulled liabilities subject to compromise balances from Hyperion for Q2.	0.8			A1
Horner	Kevin John	KJH	Staff	7/23/2007	Began work on the Q2 review of intercompany balances.	2.3			A1
Horner	Kevin John	KJH	Staff	7/23/2007	Began work on the consolidated journal voucher review for Q2.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Preparation and edits to the 2007 audit international fee allocation.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Review of the Q2 accounting memo regarding excise tax reserve.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Conference call with K. Asher to discuss the status of the Statutory work in France.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Meeting with W. Tilotti to discuss the Steering sale proceeds allocation and the impact on the French statutory Holdings audit.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Review of correspondence relating to foreign location statutory audit status.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Meeting with J. Hegelmann to discuss the status of the Q2 tax review.	0.6			A1
Marold	Erick W.	EWM	Senior	7/23/2007	Attended the Q2 securities and forensic audit status meeting.	0.8			A1
Marold	Erick W.	EWM	Senior	7/23/2007	Met with T. McClellen to discuss the status of the forensic audits.	0.9			A1
Marold	Erick W.	EWM	Senior	7/23/2007	Attended the Q2 environmental meeting.	1.2			A1
Marold	Erick W.	EWM	Senior	7/23/2007	Attended the Q2 legal update meeting with Delphi internal counsel.	1.2			A1
Marold	Erick W.	EWM	Senior	7/23/2007	E&S Audit - Met with B. Berry to provide him with an overview of the 2006 audit results.	1.1			A1
Marold	Erick W.	EWM	Senior	7/23/2007	E&S Audit - Coordinated the accumulation of information related to the A/R confirmation procedures.	1.7			A1
Marold	Erick W.	EWM	Senior	7/23/2007	Prepared a presentation outlining our 2007 control optimization.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/23/2007	Review of engagement economics to date.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/23/2007	Discussion with K. St. Romain regarding various topics, including tooling and sample sizes.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/23/2007	Call with C. Zerull to discuss the status of Packard Q2 matters.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/23/2007	Attending Thermal's Q2 update meeting.	3.5			A1
Nicol	Jeremy M.	JMN	Staff	7/23/2007	Thermal-Met with R. Burrell regarding expenditure cycle.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/23/2007	Thermal-Performed employee cost cycle procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	7/23/2007	Thermal-Corresponded via email regarding our employee cost testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	7/23/2007	Thermal-Selected samples and compiled data for test of controls.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	7/23/2007	Thermal-Performed accounts payable substantive procedures.	2.8			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Discussion with RAS Resource Manager to discuss Delphi staffing needs through 2007.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Discussion with N. Miller regarding expected hours to be charged through 2007 vs. number of hours used.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Discussion with R. Ciungu regarding issues with SAP data for NSJE testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/23/2007	Discussion with J. Simpson and E. Marold to discuss SOD testing approach for 2007.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Discussion with B. Garvey regarding E&Y timely scope and reliance strategy.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Respond to emails from Internal Audit and SOX PMO to address questions on scope and status.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/23/2007	Send email to V. Guzman (E&Y Mexico) to discuss Timely scope instructions and procedures to be performed.	0.7			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Updating audit program in GAMx based on review comments.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Walking E.R. Simpson through Q2 requirements and responsibilities.	0.7			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Detail reviewing the 2007 International Pension scope analysis.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Reviewing the BPO outsourcing memo, and documenting our conclusions.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Dayton-Discussing AR confirmation procedures and timing with J. Simpson.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/23/2007	Obtaining access to Delphi Team Mailbox.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	7/23/2007	Thermal - Drafted inventory walkthrough	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/23/2007	Walked staff person through the Thermal Interim audit procedures	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/23/2007	Thermal -Selected items for the inventory walkthrough and communicated the selection to TI	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	7/23/2007	Thermal -Attended an update meeting of the Q2 presentation with N. Miller, J. Simpson and J. Henning after the Q2 presentation	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/23/2007	Thermal - Review of Q2 Audit presentation	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/23/2007	Review 2nd quarter accounting topics	7.8			A1
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Requested workers comp support from client and printed from DGL	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Prepared spread sheet of consolidated inscope entities and sent to divisional teams	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Reviewed workers comp true-up and rollforward	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Provided guidance to E&Y interns	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Reviewed the E&Y 2nd Q checklist and prepared a to do list accordingly.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	7/23/2007	Prepared workers comp analytic	2.3			A1
Simpson	Jamie	JS	Senior Manager	7/23/2007	Thermal - Discussion with N. Miller and M. Rothmund regarding interim testing procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/23/2007	Thermal - Review of Thermal Q2 presentation.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/23/2007	Thermal - Review of Thermal accounting memo's for Q2 for Donchery and CVC piston warranty.	2.2			A1
Simpson	Jamie	JS	Senior Manager	7/23/2007	Thermal - Attend Thermal Q2 review meeting.	2.6			A1
Simpson	Jamie	JS	Senior Manager	7/23/2007	Discussion with E. Marold and S. Pacella regarding segregation of duties planning.	1.1			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - PETR - Reviewed Fx rates used on PETR.	0.2			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - Met w/ J. Erickson to obtain PBC Rate Reconciliation documents.	0.3			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - Workpaper Reference	0.3			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - Prepare copies of PBC Rate Reconciliation documents	0.6			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - PETR - Tied ETR detail to PETR detail.	0.6			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - PETR - Reviewed Valuation Allowance Adjustments	0.7			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 - PETR - Analysis of discrepancy on Mexican Presidential Decrees	1.1			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - Tied detail to Rate Reconciliation summary.	1.3			A1
Smith	Carolyn E.	CES	Staff	7/23/2007	Q2 Review - PETR - Reviewed discrete items	2.1			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	Call with C. Failer to discuss Delphi staffing requirements.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	Discussed Saginaw divisional staffing with M. Hatzfeld.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	DPSS Audit - Met with R. Nedadur to discuss interim procedures and AR testing plan.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	DPSS Quarterly - Met with C. Anderson to discuss Q2 accounting memoranda.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	DPSS Quarterly - Call with A. Krabill to discuss Q2 DPSS accounting memoranda.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/24/2007	DPSS Quarterly - Review of Q2 variance analyses prepared by DPSS.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Explained key metrics to staff in order for her to complete the review of the client provided analysis.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Organized quarterly workpapers.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Explained open procedures to staff and how to complete the open items.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Reviewed Reserves rollforward for reasonableness.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Discussed the Income Statement analysis with client and obtained explanations accordingly.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Discussed the key metrics analysis with client and identified required changes to analysis.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Steering-Roundtrip travel time to Saginaw, Michigan from Lake Orion to perform second quarter review procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Saginaw - Steering-Reviewed and documented the Income Statement Analysis.	5.4			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Met with P. Long to work on 2800 downloading problem.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Reviewed last year workpapers for AR CAAT.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Inputted AR CAAT script into ACL.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Analysis of results for 1440 Q2.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Solving problems with the server for NSJE.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/24/2007	Rolled forward the TB for 1440 for Q2.	2.2			A1
Craig	Tashawna N.	TNC	Staff	7/24/2007	Saginaw - Agreed Key Metrics schedule to Trial Balance	1.6			A1
Craig	Tashawna N.	TNC	Staff	7/24/2007	Saginaw - Reviewed 15 Key Controls for completeness	1.4			A1
Craig	Tashawna N.	TNC	Staff	7/24/2007	Saginaw - Assisted with the Balance Sheet analysis as of 6/30/2007	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2007	Meeting with M. Kearns, M. Rothmund and O. Saimoua to discuss significant Q2 topics affecting AHG Division.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2007	Packard - Q2 presentation with T. Timko, B. Dellinger, J. Williams, J. Reidy, C. Zerull and J. Henning.	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2007	Meeting with M. Kearns, M. Rothmund and O. Saimoua to discuss significant Q2 topics affecting the Powertrain Division.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2007	Saginaw - Q2 presentation with T. Timko, B. Dellinger, J. Williams, D. Knill, J. Perkins and J. Henning.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - contact J. Erickson re: workpaper to support increased foreign withholding tax accrual	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - discussion with D. Kelley effective rate calculations that need further analysis	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Review Q1 workpaper files to obtain copy of organizational chart to use in review of dividend analysis	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Discuss with C. Tosto contingency reserve issues to follow-up on and areas to watch	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - discuss with C. Tosto status and any issues of concern with the effective rate	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Return original workpapers to J. Erickson.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - work with C. Tosto on comparing projected dividend schedule and accrued foreign withholding schedule to worldwide tax guide to ensure proper rate	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Discuss with C. Smith open items and questions on rate reconciliations	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Review projected effective tax rate workpapers with D. Kelley.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Review foreign withholding tax calculation APB 23 calculation and compare to Q1 calculations accordingly.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Review projected effective tax rate workpapers prepared by C. Smith.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/24/2007	Q2 - Review worldwide rate reconciliation workpapers tied out by C. Smith.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2007	Review Packard Division Quarterly Review Memorandums	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2007	Attend Packard quarterly review session and debrief key issues for quarterly review	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2007	Attend Saginaw quarterly review session	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/24/2007	Continued consolidated journal voucher review for our Q2 review procedures.	2.1			A1
Horner	Kevin John	KJH	Staff	7/24/2007	Continued review procedures of intercompany balances for the Q2 review.	2.2			A1
Horner	Kevin John	KJH	Staff	7/24/2007	Worked on the Q2 review of the accrual for supplemental compensation.	4.4			A1
Kearns	Matthew R.	MRK	Senior	7/24/2007	Powertrain - Meeting with M. Hatzfeld, M. Rothmund and O. Saimoua regarding Q2 and audit topics	1.1			A1
Kearns	Matthew R.	MRK	Senior	7/24/2007	Powertrain - Updating scheduling and budget figures based on revised audit strategy.	1.8			A1
Kearns	Matthew R.	MRK	Senior	7/24/2007	Powertrain - Researching accounting and auditing guidance related to testing inventory balances at different dates for purposes of the 2007 audit	1.9			A1
Kelley	Daniel F.	DFK	Partner	7/24/2007	Review of quarterly tax provision	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Preparation and edits to the 2007 audit international fee allocation.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Preparation of FAS 5 summaries to be sent to all divisions for the Q2 review.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Review of Q2 accounting memo log.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Discussion with A. Brazier regarding Q2 accounting memo log.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Meeting with T. McClellan and E. Marold to discuss Q2 fraud and ethics line calls.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Review of meeting materials for the meeting with B. Barry to discuss E&S 2007 audit planning.	0.7			A1
Marold	Erick W.	EWM	Senior	7/24/2007	Reviewed preliminary results of journal entry populations with TSRS.	1.8			A1
Marold	Erick W.	EWM	Senior	7/24/2007	E&S Quarterly - Met with R. Hoffman to discuss unusual items within the fixed asset rollforward.	0.7			A1
Marold	Erick W.	EWM	Senior	7/24/2007	E&S Quarterly - Met with R. Jobe to perform quarterly inquiries and discuss the FAS 5 report.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2007	Responding to pre-approval requests for Poland and Singapore.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2007	Preparation for, attendance in, and follow-up to the Packard Q2 review meeting.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	7/24/2007	Thermal-Edited control documentation.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	7/24/2007	Thermal-Revised open items listing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	7/24/2007	Thermal-Met with R. Burrell regarding accounts payable.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/24/2007	Thermal-Performed fixed asset substantive procedures.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	7/24/2007	Thermal-Performed accounts payable substantive procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	7/24/2007	Meeting with J. Simpson and E. Marold to discuss SOD testing approach for 2007	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/24/2007	Coordinate TSRS work in Mexico	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/24/2007	Email correspondence with Internal Audit to discuss questions on reliance strategy and work to be performed at the MTC.	0.9			A1
Pacella	Shannon M.	SMP	Manager	7/24/2007	Meeting with M. Stille to discuss testing status and open items.	1.9			A1
Ranney	Amber C.	ACR	Senior	7/24/2007	Reviewing the Q2 Audit Committee and Board of Directors Minutes.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/24/2007	Performing required procedures for the Q2 review.	2.4			A1
Ranney	Amber C.	ACR	Senior	7/24/2007	Drafting the Q2 Summary Review Memo.	3.1			A1
Ranney	Amber C.	ACR	Senior	7/24/2007	Discussing Intern staffing conflicts with M. Boehm and A. Krabill.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	7/24/2007	AHG - Call with M. Kearns and M. Hatzfeld to discuss Q2/Interim audit approach	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	7/24/2007	Thermal - Performed review of legal letter	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	7/24/2007	Thermal - Performed SAP to eTBR walk in Q2	1.4			A1
Sheckell	Steven F.	SFS	Partner	7/24/2007	Review fee information for global audit	1.4			A1
Sheckell	Steven F.	SFS	Partner	7/24/2007	Review 2nd quarter accounting topics	4.2			A1
Sheckell	Steven F.	SFS	Partner	7/24/2007	DPSS quarterly review	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	7/24/2007	DPSS Quarterly - Reviewed analytics and followed-up with appropriate Delphi personnel	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	7/24/2007	DPSS Quarterly - Review significant memos and discussed appropriate accounting with E&Y manager	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/24/2007	DPSS Quarterly - Discussed XM settlement entries with R. Nedadur and requested support	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	7/24/2007	DPSS Quarterly - Tied out XM settlement entries to appropriate support and vouch settlement shipments	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Updated Mexico Presidential Decree Analysis	0.3			A1
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Reviewed Q1 SRM	0.4			A1
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Located dividend withholding rates	0.6			A1
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Met w/ J. Hegelmann regarding Rate Reconciliation	0.6			A1
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Met w/ J. Erickson & J. Hegelmann regarding questions on PETR and Rate Reconciliation.	0.7			A1
Smith	Carolyn E.	CES	Staff	7/24/2007	Q2 Review - Tied detail to Rate Reconciliation summary.	1.6			A1
Tosto	Cathy I.	CIT	Partner	7/24/2007	2nd quarter - discuss status of our review with J. Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	7/24/2007	Review withholding analysis related to proposed dividend	0.9			A1
Tosto	Cathy I.	CIT	Partner	7/24/2007	Q2 - review contingency reserve workpapers	2.3			A1
Aliff	Elbert J.	EJA	Intern	7/25/2007	Preparing various significant accounts walkthrough documentation request	2.1			A1
Aliff	Elbert J.	EJA	Intern	7/25/2007	Tying various significant accounts reconciliations	5.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Preparation of engagement economics schedule per S. Sheckell in preparation for meeting with K. Asher.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Work on Delphi_March - June BA_Summary 07.18.07 per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Correspondence with B. Hamblin and A. Denard regarding ARMS for the budgeted hours June 30 - July 20.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Correspondence with A. Denard regarding 2007 IA Report Log.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Correspondence with M. Berstecher regarding Delphi Brazil - pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Discussion with A. Denard regarding Account Summary Report (June 2007).	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/25/2007	Discussed Saginaw divisional staffing with M. Hatzfeld.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2007	Discussed FAS 142 analysis with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/25/2007	Review of FAS 142 memorandum and goodwill valuation report.	2.3			A1
Boehm	Michael J.	MJB	Manager	7/25/2007	DPSS Quarterly - Discussed SOP 97-2 with A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/25/2007	DPSS Quarterly - Attended Q2 closing meeting at DPSS division.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2007	Attended entity level control testing strategy meeting with M. Fawcett.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Packard-Travel time to Warren, Ohio from Lake Orion, Michigan to perform second quarter review procedures.	4.1			A1
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Packard-Retrieved Consolidating trial balance from Hyperion for Packard.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Packard-Reviewed and documented the second quarter Balance Sheet analytics.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Packard-Reviewed Q2 financial review presentation in order to gain an understanding the Packard division key items.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Saginaw - Steering-Assisted staff with quarterly procedures.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	7/25/2007	Analysis of results for 129 Q1 and Q2.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	7/25/2007	Rolled forward the TB for DGL account 129 Q1 and Q2.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	7/25/2007	Rolled forward the TB for DGL account 132 Q1 and Q2.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	7/25/2007	Rolled forward the TB for DGL account 141 Q1 and Q2.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/25/2007	Rolled forward the TB for DGL account 290 Q1 and Q2.	2.3			A1
Craig	Tashawna N.	TNC	Staff	7/25/2007	Saginaw - Agreed Key Metrics schedule to Trial Balance	2.2			A1
Craig	Tashawna N.	TNC	Staff	7/25/2007	Saginaw - Performed an analysis of Steering Income Statement at 6/30/2007	2.8			A1
Craig	Tashawna N.	TNC	Staff	7/25/2007	Saginaw - Performed an analysis of Steering Reserves balances as of 6/30/2007	3.1			A1
Denard	Ashley N.	AND	Intern	7/25/2007	Updated IA Report Logs and Classified open client codes	1.1			A1
Denard	Ashley N.	AND	Intern	7/25/2007	Budget analysis preparation and comparison.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2007	Discussion with C. Arkwright to co-develop scope of audit services related to KATCON entity for 2006 and 2007.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/25/2007	Q2 - E-mail draft of technical accounting memo on Spain bankruptcy to C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/25/2007	Q2 - Print U.S. Valuation allowance memo, state effective tax rate workpapers and signature approval page for effective rate calculation	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/25/2007	Q2 - Review technical accounting memo on handling of Spain bankruptcy	0.4			A1
Horner	Kevin John	KJH	Staff	7/25/2007	Finished the Q2 consolidated journal voucher review.	0.9			A1
Horner	Kevin John	KJH	Staff	7/25/2007	GAMx documentation of quarterly review procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	7/25/2007	Completed Q2 review of the warranty reserve analysis.	2.8			A1
Horner	Kevin John	KJH	Staff	7/25/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN to complete Q2 review.	4.2			A1
Huffman	Derek T.	DTH	Senior	7/25/2007	Review and update of client assistance list for SAP systems.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Preparation and edits to the 2007 audit international fee allocation.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Meeting with T. Timko, B. Thelen, M. Loeb, T. McClellan, M. Fawcett, S. Sheckell and E. Marold to discuss the quarterly 302 certification and ethics line calls.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Review of Q2 ethics line calls.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Review of the FAS 142 KPMG valuation and memo prepared by Delphi.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Review of the DPSS local accounting memos for Q2 and e-mail to C. Anderson.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Review of the DPSS settlement accounting memo.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Attending the DPSS Q2 review meeting with T. Timko, J. Williams, C. Anderson, B. Thelen, DPSS accounting staff, S. Sheckell and M. Boehm.	1.4			A1
Liner	Christian D.	CDL	Intern	7/25/2007	Walking through the process of tying out 9 and 10 footnotes with A. Ranney	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Liner	Christian D.	CDL	Intern	7/25/2007	Obtaining support for Q2 footnotes from client	2.1			A1
Liner	Christian D.	CDL	Intern	7/25/2007	Tying out Q2 Footnotes 9 and 10 to supporting documents	4.6			A1
Marold	Erick W.	EWM	Senior	7/25/2007	E&S Audit - Travel time from Detroit, MI to Kokomo, IN.	3.9			A1
Marold	Erick W.	EWM	Senior	7/25/2007	Met with J. Simpson and S. Pacella to discuss our approach related to the testing of segregation of duties within SAP.	1.6			A1
Miller	Nicholas S.	NSM	Manager	7/25/2007	Review of hours incurred to date.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2007	Meeting with M. Fawcett, R. Smithson, J. Simpson, M. Boehm and E. Marold to discuss entity level controls.	1.0			A1
Miller	Nicholas S.	NSM	Manager	7/25/2007	Packard - Review of accounting memos for Wupertal and Portugal employee separation accruals.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/25/2007	Travel time to Warren, OH from Troy, MI to work on the Packard quarterly review.	2.9			A1
Miller	Nicholas S.	NSM	Manager	7/25/2007	Review of Thermal's accounting memo on CVC piston warranty matter.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/25/2007	Thermal-Discussed testing with G. Stevons and R. Burrell.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	7/25/2007	Thermal-Met with C. Tompkins regarding fixed assets.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/25/2007	Thermal-Met with J. Jurasek regarding AR substantive procedures.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/25/2007	Thermal-Performed accounts payable substantive procedures.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	7/25/2007	Thermal-Performed fixed asset substantive procedures.	3.7			A1
Pacella	Shannon M.	SMP	Manager	7/25/2007	Email correspondence with Internal Audit to discuss questions on reliance strategy and work to be performed at the MTC.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/25/2007	Updating audit program in GAMx based on review comments.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/25/2007	Performing required procedures for the Q2 review.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/25/2007	Walking C. Liner through the process to tie out footnote disclosures using the Company's support and queries from Hyperion.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/25/2007	Reviewing the BPO outsourcing memo, and documenting our conclusions.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	7/25/2007	Thermal - Performed Q2 Income Statement Analysis	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/25/2007	Thermal - Performed 15 Key Control review	4.4			A1
Saimoua	Omar Issam	OIS	Staff	7/25/2007	Powertrain - Reviewed the Q2 PBC items received.	0.7			A1
Saimoua	Omar Issam	OIS	Staff	7/25/2007	Powertrain - Attended conference call with team members to discuss Q2 procedures.	0.8			A1
Sheckell	Steven F.	SFS	Partner	7/25/2007	Review fee information for global audit	0.9			A1
Sheckell	Steven F.	SFS	Partner	7/25/2007	Review Audit Committee slides for 2nd quarter review	2.1			A1
Sheckell	Steven F.	SFS	Partner	7/25/2007	Review quarterly review materials	2.4			A1
Sheckell	Steven F.	SFS	Partner	7/25/2007	DPSS quarterly review	1.6			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Review of PASSA forms.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/25/2007	Provided guidance to E&Y interns	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	7/25/2007	Ensured raw AR data file agreed to ledger prior to TSRS CAAT	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	7/25/2007	Prepared and reviewed the template for the M0141 analytics	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	7/25/2007	Prepared template and located fluctuation explanations for OAR	4.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/25/2007	DPSS Quarterly - Reviewed SAP to Hyperion recon for TB 212 and requested electronically for 103 and 210	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Meeting with M. Fawcett, R. Smithson, M. Boehm, N. Miller and E. Marold to discuss entity level controls.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Discussion with M. Rothmund regarding interim audit procedures for Thermal.	2.1			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Thermal - Discussion with B. Kolb regarding Donchery accounting memo.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Review of Thermal FAS 5 report.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/25/2007	Thermal - Discussion with M. Rothmund regarding quarterly review procedures.	1.2			A1
Smith	Carolyn E.	CES	Staff	7/25/2007	Q2 Review - Revised SRM for Q2.	0.8			A1
Aliff	Elbert J.	EJA	Intern	7/26/2007	Perform analytic on various accounts in preparation of Q2 financial statements	1.1			A1
Aliff	Elbert J.	EJA	Intern	7/26/2007	Tying various significant accounts reconciliations	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aliff	Elbert J.	EJA	Intern	7/26/2007	Preparing various significant accounts walkthrough documentation request	4.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Correspondence with M. Short regarding Delphi logistics.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Obtaining new badge request for M. Hatzfeld.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Miscellaneous activities such as providing assistance to engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Correspondence with A. Krabill regarding Pre-approval requests.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Correspondence with A. Krabill regarding international coordination.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/26/2007	Audit update meeting with B. Brust and Delphi management	1.6			A1
Asher	Kevin F.	KFA	Partner	7/26/2007	Research related to second quarter SAS 100 review	3.9			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Preparation of Q2 significant issue summary schedule for S. Sheckell.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Revised Rep Letter and provided draft to A. Kulikowski.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Discussed FAS 142 analysis with S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Review of FAS 142 memorandum and goodwill valuation report.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Prepared summary analyses related to FAS 142 assessment.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Review of Intercompany Q2 workpapers.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Review of Q2 KECP calculation.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Review of Q2 Corporate warranty analysis.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	DPSS Audit - Met with R. Nedadur and E.R. Simpson to discuss interim visit PBC list.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	E&S Audit - Discussed meeting with B. Berry regarding E&S fixed asset process with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2007	Preparation of FAS 142 analyses for E&Y valuation group	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Reviewed 15 key control binder for completeness.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Reviewed and documented key metrics for the second quarter.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Performed the DGL to ETBR reconciliation.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Reviewed and documented FAS 5 summary.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Agreed all second quarter analytics to Hyperion trial balance.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Packard-Documented and reviewed income statement analytics for the second quarter.	4.1			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Saginaw - Steering-Documented and reviewed FAS 5 summary for the Steering division.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	7/26/2007	Saginaw - Steering-Reviewed second quarter workpapers completed by staff in preparation for M. Hatzfeld's review.	2.7			A1
Ciungu	Roxana M.	RMC	Staff	7/26/2007	Performed analytical procedures for company code 2800.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	7/26/2007	Analysis of results for 141 Q1 and Q2.	2.6			A1
Ciungu	Roxana M.	RMC	Staff	7/26/2007	Rolled forward the TB for company code 2800.	3.3			A1
Denard	Ashley N.	AND	Intern	7/26/2007	Updated IA Report Log.	2.3			A1
Denard	Ashley N.	AND	Intern	7/26/2007	Prepared Controls Testing Matrix for SAP.	3.6			A1
Denard	Ashley N.	AND	Intern	7/26/2007	Reviewed PwC application control testing as defined in our reliance strategy.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2007	Packard - SAS 100 procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2007	Packard - Travel time to Warren, OH from Troy, MI.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/26/2007	Q2 - Prepare list of items to discuss with J. Erickson.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/26/2007	Q2 - Meet with J. Erickson to pick up tax rate by country workpapers and to present items which need follow-up.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	7/26/2007	Review of Powertrain quarterly review presentation draft	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/26/2007	Review final versions of accounting memo's for Thermal	1.1			A1
Horner	Kevin John	KJH	Staff	7/26/2007	E&S Quarterly: introductions with accounting staff at E&S headquarters.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/26/2007	E&S Quarterly: obtained security access badges for E&S headquarters building.	0.6			A1
Horner	Kevin John	KJH	Staff	7/26/2007	E&S Quarterly: completed the tooling rollforward for Q2.	2.1			A1
Horner	Kevin John	KJH	Staff	7/26/2007	E&S Quarterly: worked on the balance sheet analytic for Q2.	2.9			A1
Horner	Kevin John	KJH	Staff	7/26/2007	E&S Quarterly: worked on the fixed assets rollforward for Q2.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Meeting with B. Thelen and S. Sheckell to discuss the 2007 international fee allocation.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Review of Q2 accounting memo log and discussion with A. Brazier.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Review of the FAS 142 KPMG valuation and memo prepared by Delphi.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Meeting with B. Berry and E. Marold to discuss the prior year E&S audit results and 2007 E&S audit team and plan.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	E & S Quarterly - Discussion with E. Marold regarding the status of the Q2 quarterly review.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Review of correspondence relating to foreign location statutory audit status.	0.8			A1
Liner	Christian D.	CDL	Intern	7/26/2007	Walking through the process of tying out footnotes 6, 7, and 8 with A. Ranney.	1.7			A1
Liner	Christian D.	CDL	Intern	7/26/2007	Tying out footnotes 6, 7, and 8 to supporting documents.	6.3			A1
Marold	Erick W.	EWM	Senior	7/26/2007	E & S Quarterly - Reviewed the FAS 5 report for E&S.	2.1			A1
Marold	Erick W.	EWM	Senior	7/26/2007	E & S Quarterly - Reviewed the fixed asset rollforward and reasonableness calculation.	2.1			A1
Marold	Erick W.	EWM	Senior	7/26/2007	E & S Quarterly - Reviewed the Q2 key metrics and reserve rollforward.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/26/2007	Review of substantive workprograms for investments.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/26/2007	Review of pre-approval request from Tangier.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/26/2007	Packard - Review of accounting memos for Wupertal and Portugal employee separation accruals.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/26/2007	Review of Packard Q2 workpapers.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Met with B. Kolb regarding miscellaneous substantive procedures	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Discussion with J. Meinberg regarding fixed assets.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Performed accounts payable substantive testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Performed revenue and expense substantive testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Performed fixed asset controls testing.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Documented control testing and results.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	7/26/2007	Thermal-Performed fixed asset substantive procedures.	2.4			A1
Pacella	Shannon M.	SMP	Manager	7/26/2007	Attend meeting with J. Simpson and A. Ranney to discuss transition/timing of AR processing to GenPact to understand impact to audit strategy.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/26/2007	Meeting with M. Stille to discuss testing status and open items.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/26/2007	Worked with A. Denard to explain how to perform review of Management's testing for application controls.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Updating audit program in GAMx based on review comments.	2.4			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Performing required procedures for the Q2 review.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Discussing topics for the Q2 Summary Review Memo with A. Krabill.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Walking C. Liner through the process to tie out footnote disclosures using the Company's support and queries from Hyperion.	1.6			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Going over Workers' Compensation review notes with J. Simpson and E.R. Simpson.	0.3			A1
Ranney	Amber C.	ACR	Senior	7/26/2007	Detail reviewing the Q2 Workers Compensation workpapers.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	7/26/2007	Thermal - Performed review of Q2 key metric analysis	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	7/26/2007	Thermal - Performed review of Q2 reserve analysis	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	7/26/2007	Thermal -Performed Q2 balance sheet review	3.7			A1
Sheckell	Steven F.	SFS	Partner	7/26/2007	Q2 discussion with B. Brust, B. Dellinger and T. Timko	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/26/2007	Review fee information for global audit	1.6			A1
Sheckell	Steven F.	SFS	Partner	7/26/2007	Review quarterly review materials	2.4			A1
Simpson	Jamie	JS	Senior Manager	7/26/2007	Discussion with A. Krabill regarding planning responsibilities.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	Pulled Hyperion account numbers to agree to FAS 142 analysis.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	Prepared significant reserve review Hyperion pull	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	Provided guidance to E&Y interns	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	Met with B. Smith re: cash flows	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	Prepared template and located fluctuation explanations for OAR	2.5			A1
Simpson	Jamie	JS	Senior Manager	7/26/2007	Review of Q2 worker's compensation workpapers	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	7/26/2007	DPSS Quarterly - Met with R. Nedadur to discuss PBC list	1.7			A1
Simpson	Jamie	JS	Senior Manager	7/26/2007	Review of Thermal's Q2 accounting memos for Donchery and CVC warranty update.	1.8			A1
Smith	Carolyn E.	CES	Staff	7/26/2007	Q2 Review - Revised SRM for Q2.	0.3			A1
Smith	Carolyn E.	CES	Staff	7/26/2007	Q2 Review - Met w/ J. Erickson regarding TRBC.	0.6			A1
Smith	Carolyn E.	CES	Staff	7/26/2007	Q2 Review - Reviewed and tied out TRBC.	1.2			A1
Aliff	Elbert J.	EJA	Intern	7/27/2007	Perform analytic on various accounts in preparation of Q2 financial statements	7.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Discussion with N. Miller regarding engagement economics.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Correspondence with A. Denard regarding 07 Invoice Summary for the Company.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Update budget status as of 6.29.07.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Work with A. Denard on engagement economics analysis.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Follow-up with P. Good and E.R. Simpson regarding status of Compensation Committee minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Follow-up with S. Poston regarding hierarchy chart as of 6.29.07.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Coordination of obtaining Thermal building access for J. Simpson and M. Rothmund.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Correspondence with team regarding review of IA reports.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Preparation of Draft Q2 10-Q & AC charts packages to K. Asher and S. Sheckell per A. Krabill.	0.6			A1
Asher	Kevin F.	KFA	Partner	7/27/2007	Research related to second quarter SAS 100 review	1.6			A1
Asher	Kevin F.	KFA	Partner	7/27/2007	E&S second quarter review procedures	2.4			A1
Boehm	Michael J.	MJB	Manager	7/27/2007	Preparation of Q2 significant issue summary schedule for S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/27/2007	Review of GAMx substantive worksteps	2.8			A1
Boehm	Michael J.	MJB	Manager	7/27/2007	Review of 2nd quarter footnote support	1.2			A1
Burns JR	John E.	JEB	Senior Manager	7/27/2007	SFAS 142	3.0			A1
Chamarro	Destiny D.	DDC	Staff	7/27/2007	Packard-Travel time from Warren, Ohio to Lake Orion, Michigan after performing second quarter review procedures.	5.1			A1
Chamarro	Destiny D.	DDC	Staff	7/27/2007	Packard-Discussed Income Statement Analytic explanations with N. Miller and S. Reinhert.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/27/2007	Packard-Discussed DGL to ETBR reconciliation with G. Goda.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/27/2007	Packard-Performed the DGL to ETBR reconciliation.	3.8			A1
Chheda	Rubin P.	RPC	Senior	7/27/2007	SFAS 142 review	3.5			A1
Ciungu	Roxana M.	RMC	Staff	7/27/2007	Meeting with A. Ranney to discuss AR CAAT.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	7/27/2007	Analysis of results for 290 Q1 and Q2.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	7/27/2007	Analysis of results for 132 Q1 and Q2.	2.6			A1
Denard	Ashley N.	AND	Intern	7/27/2007	Reviewed and updated the Q2 Preliminary Balance Sheet Analytics	0.5			A1
Denard	Ashley N.	AND	Intern	7/27/2007	Returned client files to appropriate Delphi personnel	0.4			A1
Denard	Ashley N.	AND	Intern	7/27/2007	Budget analysis preparation and comparison.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2007	Packard - SAS 100 inquiries of J. Reidy and C. Zerull.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2007	Packard - SAS 100 procedures.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2007	Packard - Travel time from Warren, OH to Troy, MI.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - add the final reviewed and approved contingency reserve memo to workpapers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Contact D. Kelley re: status update and review of progress	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - contact J. Erickson re: signed copy of rate reconciliation does not agree to the electronic version received	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Contact J. Erickson re: status of updated rate reconciliation and items not yet received	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - walk through Argentina tax holiday and effective rate explanation with C. Smith.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Answer questions by C. Smith re: changes to rate reconciliation and updated workpaper concerns	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Call from C. Plummer to discuss responses to effective rate questions	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Coordinate with C. Tosto and D. Kelley re: review of Q2 progress.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - draft items and issues to watch in Q3 and at year-end.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Review and update open items list	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Re-tie out foreign withholding tax schedule	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Discussion with J. Erickson to retrieve copy of the FIN 48 12 month expected change schedule	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Meet with J. Erickson to discuss changes to rate reconciliation and other questions on items reviewed	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Q2 - Review documents received from C. Plummer supporting responses to effective rate questions	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/27/2007	Quarterly inquiries with Packard Division	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/27/2007	Review of Powertrain Quarterly Review Presentation with Powertrain execs.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/27/2007	Worked on assignments of audit areas for staff in relation to interim substantive procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	7/27/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI after completing Q2 review.	4.2			A1
Horner	Kevin John	KJH	Staff	7/27/2007	E&S Quarterly: Meeting with R. Hoffman to discuss fixed asset rollforward questions.	0.4			A1
Horner	Kevin John	KJH	Staff	7/27/2007	E&S Quarterly: Attended 2nd quarter financial review meeting at E&S headquarters.	2.8			A1
Huffman	Derek T.	DTH	Senior	7/27/2007	Weekly status update for SAP audit with D. Steis, J. Jewell, G. Muma, M. Bentley, and B. Garvey.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Preparation and edits to the 2007 audit international fee allocation.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Review of the latest draft of the Q2 10-Q.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Call with J. Burns to discuss the status of the E&Y valuation team's review of the FAS 142 valuation.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Review of the FAS 142 KPMG valuation and memo prepared by Delphi.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Review of material for the E&S Q2 quarterly review meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	E & S Quarterly - Discussion with E. Marold regarding the status of the Q2 quarterly review.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	E & S Quarterly - Conference call to make the Q2 inquires with R. Jobe, A. Jackson and E. Marold.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	E&S Q2 quarterly review meeting with T. Timko, J. Williams, B. Thelen, M. Fawcett, K. Asher, S. Sheckell, E. Marold, K. Horner, R. Jobe and the E&S finance team.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Meeting with J. Hegelmann to discuss the status of the Q2 tax review.	0.6			A1
Liner	Christian D.	CDL	Intern	7/27/2007	Tying out footnotes 1, 2, and 3 to supporting documents.	3.9			A1
Marold	Erick W.	EWM	Senior	7/27/2007	E&S Audit - Travel time from Kokomo, IN to Detroit, MI	3.9			A1
Marold	Erick W.	EWM	Senior	7/27/2007	E & S Quarterly - Met with L. Denny to discuss the income statement variance analysis.	1.4			A1
Marold	Erick W.	EWM	Senior	7/27/2007	E & S Quarterly - Attended the Q2 close meeting.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/27/2007	Packard - Travel time from Warren, OH to Troy, MI.	2.5			A1
Miller	Nicholas S.	NSM	Manager	7/27/2007	Packard - Quarterly inquiry session with J. Reidy, C. Zerull, J. Henning, M. Hatzfeld and N. Miller.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/27/2007	Review of Packard Q2 workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Discussed needed documentation with B. Kolb.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Discussion with C. Wood regarding payroll testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Performed fixed asset and payable substantive procedures	1.1			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Prepared accounts payable walkthrough documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Prepared walkthrough documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Thermal-Prepared fixed asset walkthrough documentation.	1.7			A1
Pacella	Shannon M.	SMP	Manager	7/27/2007	Document E&Y review comments based on review of Management's testing for eTBR and Hyperion - send to B. Garvey for discussion.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/27/2007	Email correspondence with Internal Audit to discuss questions on reliance strategy and work to be performed at the MTC.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/27/2007	Drafting the Q2 Summary Review Memo.	1.7			A1
Ranney	Amber C.	ACR	Senior	7/27/2007	Performing required procedures for the Q2 review.	3.6			A1
Ranney	Amber C.	ACR	Senior	7/27/2007	Dayton-Coordinating the AR Confirmation procedures and AR CAAT request with our TSRS team.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	7/27/2007	Drafted the FSCP plant test of control template	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	7/27/2007	Thermal -Started testing the FSCP internal controls	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/27/2007	Thermal -Started drafting the FSCP walkthrough	3.9			A1
Sheckell	Steven F.	SFS	Partner	7/27/2007	Review quarterly review materials	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/27/2007	Attend E&S quarterly close meeting	1.9			A1
Simpson	Jamie	JS	Senior	7/27/2007	Discussion with M. Boehm regarding staffing.	0.3			A1
Simpson	Emma-Rose S.	ESS	Manager Staff	7/27/2007	Provided guidance to E&Y interns	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	7/27/2007	Reviewed cash flow support provided and requested follow-up info.	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	7/27/2007	Prepared template and located fluctuation explanations for OAR	3.2			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Reviewed U.S. Valuation allowance memo.	0.3			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Created workpaper index	0.4			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Tied out US and local provision.	0.4			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Met w/ J. Erickson regarding questions regarding rate reconciliation.	0.6			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Tax holiday review and tie-out.	1.1			A1
Smith	Carolyn E.	CES	Staff	7/27/2007	Q2 Review - Rework - Retied and Analyzed Rate Reconciliation	1.2			A1
Sheckell	Steven F.	SFS	Partner	7/29/2007	Review Form 10Q and SRM	2.1			A1
Simpson	Jamie	JS	Senior Manager	7/29/2007	Review of Thermal Q2 workpapers	2.2			A1
Aliff	Elbert J.	EJA	Intern	7/30/2007	Tying out significant account financial information in preparation for Q2 audit.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Correspondence with N. Miller regarding Fee Proxy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Correspondence with N. Miller and K. Asher regarding 2nd quarter independence procedures.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Correspondence with M. Hatzfeld regarding team address details.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Correspondence with T. Manire regarding Current Mailing Address for E&Y Delphi Team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Follow-up with team regarding 2007 IA Reports.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work on engagement economics schedules per N. Miller.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work on pre-approval follow-up.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work with A. Denard on 2007 IA Report Log and binder.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/30/2007	Review of the second quarter Audit Committee materials	2.2			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Preparation of XM subsidy agreement portion of consolidated SRM.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Met with J. Lamb to discuss Q1 PBC list.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Met with S. Craig to discuss Corporate review responsibilities.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Preparation of summary analyses related to FAS 142 valuation.	1.6			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Discussed 10Q comments with S. Sheckell and A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Delivered 10Q comments to A. Kulikowski.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/30/2007	Review of Disclosure checklist for Q2.	1.8			A1
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Packard-Documented and signed off on the 2nd Quarter work program.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Packard-Updated the Q2 Balance Sheet analytic.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Packard-Documented the SAP to Hyperion reconciliation.	3.2			A1
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Saginaw - Steering-Documented and signed off on the Q2 work program.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	7/30/2007	Met with P. Long to obtain data for 2800 Q1.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	7/30/2007	Analysis of 1290 results Q2.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	7/30/2007	Rolled forward the TB for 1290 for Q2.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	7/30/2007	Rolled forward the TB for 2800 for Q1.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	7/30/2007	Performed analysis of NSJE CAAT Q1 results for company code 2800.	2.3			A1
Craig	Tashawna N.	TNC	Staff	7/30/2007	Performed quarterly testing procedures for Liabilities Subject to Compromise accounts	2.8			A1
Craig	Tashawna N.	TNC	Staff	7/30/2007	Reviewed prior year work papers re: Fixed Asset walkthroughs/control testing	3.2			A1
Denard	Ashley N.	AND	Intern	7/30/2007	Updated Internal Audit Report Log	0.4			A1
Denard	Ashley N.	AND	Intern	7/30/2007	Prepared packages for delivery to Delphi contacts	0.7			A1
Denard	Ashley N.	AND	Intern	7/30/2007	Updated Delphi's AIM's contact spreadsheet	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/30/2007	Powertrain - Q2 Divisional presentation with T. Timko, J. Henning and S. Sheckell.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - Call with C. Plummer re: Singapore non-taxable income item and priority on open items requested	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - Call with J. Erickson to discuss timing of revised rate reconciliation and outstanding memos	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - Review foreign rate reconciliation with D. Kelley.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - go over items for review with D. Kelley.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - prepare roadmap of contingency reserve balances for memo	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - tax summary memo - start draft of Spain bankruptcy discussion	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - tax summary memo - draft discussion on contingency reserves	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - Work on tax summary memo - change format of contingency reserve table and populate with Q2 data	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/30/2007	Q2 - prepare roadmap of effective rate table included in tax summary memo	2.1			A1
Henning	Jeffrey M.	JMH	Partner	7/30/2007	AHG quarterly review meeting attendance.	2.9			A1
Henning	Jeffrey M.	JMH	Partner	7/30/2007	Review of Audit Committee meeting materials	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/30/2007	Participation in Powertrain quarterly review session	2.9			A1
Henning	Jeffrey M.	JMH	Partner	7/30/2007	Review quarter review files - Thermal Division	0.6			A1
Kearns	Matthew R.	MRK	Senior	7/30/2007	AHG - Preparing and debriefing for/from the divisional Q2 presentation to AHG senior management.	1.3			A1
Kearns	Matthew R.	MRK	Senior	7/30/2007	AHG - Attending the divisional quarterly presentation meeting to Delphi Corporate management	2.1			A1
Kearns	Matthew R.	MRK	Senior	7/30/2007	Powertrain - Attending the division's quarterly presentation to Delphi Corporate Management.	2.1			A1
Kelley	Daniel F.	DFK	Partner	7/30/2007	Review of quarterly tax provision	2.1			A1
Korovesis	Janine	JK	Intern	7/30/2007	Consolidated and reported data regarding state of liabilities affected as a result of bankruptcy filing.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Korovesis	Janine	JK	Intern	7/30/2007	Tied data from Hyperion pulls to data provided in Company's 10-Q.	2.2			A1
Korovesis	Janine	JK	Intern	7/30/2007	Correlated tests of controls and substantial audit procedures in GAMx for Delphi corporation.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Discussion with M. Fawcett to discuss the Q2 302 certification.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Review of comments from M. Fitzpatrick on the 10-Q.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Preparation of the Q2 SRM.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Preparation for meeting with M. Messina to discuss the status of statutory audits in Europe.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Conference call with M. Messina and A. Ranney to discuss the status of statutory audits in Europe and fee matters.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/30/2007	Review of the latest version of the 10-Q.	2.1			A1
Liner	Christian D.	CDL	Intern	7/30/2007	Started working on footnotes 11 and 12 and tying them to supporting documents.	1.9			A1
Liner	Christian D.	CDL	Intern	7/30/2007	Tying out the Income Statement and Balance sheet to supporting documents	2.8			A1
Liner	Christian D.	CDL	Intern	7/30/2007	Tying out footnotes 4 and 5 to supporting documents	3.3			A1
Marold	Erick W.	EWM	Senior	7/30/2007	E & S Quarterly - Cleared review notes from A. Krabill related to the quarterly closing meeting.	1.6			A1
Marold	Erick W.	EWM	Senior	7/30/2007	E & S Quarterly - Reviewed internal audit reports issued during the quarter related to E&S.	1.6			A1
Marold	Erick W.	EWM	Senior	7/30/2007	E & S Quarterly - Documented our quarterly inquiries with R. Jobe.	1.8			A1
Marold	Erick W.	EWM	Senior	7/30/2007	E & S Quarterly - Updated fixed asset walkthrough based on revised information from R. Hofmann.	2.1			A1
Marold	Erick W.	EWM	Senior	7/30/2007	E & S Quarterly - Documented our review of the FAS 5 schedule and ensured all probable legal accruals were recorded.	2.4			A1
Miller	Nicholas S.	NSM	Manager	7/30/2007	Communication of monthly fees to J. Lamb and J. Garrett.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/30/2007	Discussion with D. Buriko regarding Q2 derivatives.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/30/2007	Review of Q2 derivatives.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/30/2007	Review of pre-approval requests.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/30/2007	Updating quarterly independence process.	1.9			A1
Miller	Nicholas S.	NSM	Manager	7/30/2007	Finalize review of Packard Q2 files.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	7/30/2007	Thermal-Created and submitted sales and investment walkthrough support requests.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	7/30/2007	Thermal-Performed payroll substantive procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	7/30/2007	Thermal-Performed walkthrough documentation.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/30/2007	Thermal-Performed payable testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	7/30/2007	Thermal-Performed fixed asset testing.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/30/2007	Teleconference with B. Garvey to discuss status and issues with Internal Audit testing	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/30/2007	Email correspondence to Internal Audit and E&Y international teams.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/30/2007	Review NSJE CAAT	2.5			A1
Ranney	Amber C.	ACR	Senior	7/30/2007	Drafting the SRM for the Q2 review	2.2			A1
Ranney	Amber C.	ACR	Senior	7/30/2007	Making revisions to the SRM based on team review.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/30/2007	Detail reviewing tie-out of the footnotes to supporting documents.	1.7			A1
Ranney	Amber C.	ACR	Senior	7/30/2007	Walking J. Korovesis through our procedures to set up the test of control program in GAMx for the Corporate audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	7/30/2007	Attending the European status update call with A. Krabill.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	AHG - Attended meeting with G. Anderson to walk through items provided to E&Y in connection with the Q2 review	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	AHG - Attended meeting with L. Maynarich to walkthrough the items provided to E&Y	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	Thermal -Selection of RM Price Test	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	Thermal -Drafting of the FSCP walkthrough	2.1			A1
Saimoua	Omar Issam	OIS	Staff	7/30/2007	Powertrain - Met with Nijaruna to discuss quarterly open items and explanations on supporting documents.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	7/30/2007	Powertrain – Performed analytical review of income statement analytics and balance sheet analytics.	7.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	7/30/2007	Retrieved information from Hyperion for use in the quarterly audit workpapers	0.9			A1
Schwandt	Lisa N.	LNS	Staff	7/30/2007	Updated minority interest agreement permanent file for new agreements.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	7/30/2007	Performed quarterly audit procedures on minority interest workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	7/30/2007	DPSS Quarterly-Performed tie-out between SAP and Hyperion for DPSS entities.	3.2			A1
Sheckell	Steven F.	SFS	Partner	7/30/2007	AHG - Attend AHG quarterly close meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	7/30/2007	Review Form 10Q and SRM	2.9			A1
Sheckell	Steven F.	SFS	Partner	7/30/2007	Powertrain – Attend quarterly close meeting	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/30/2007	Reviewed MO141 schedules w/ J. Simpson	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	7/30/2007	Prepared OAR by obtaining variance analysis.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	7/30/2007	Prepared OAR by obtaining variance analysis.(Debtors)	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	7/30/2007	DPSS Quarterly - Provided assistance to L. Schwandt	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	7/30/2007	DPSS Quarterly - Finalized SAP to Hyperion Recon.	1.7			A1
Stille	Mark Jacob	MJS	Senior	7/30/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	3.1			A1
Stille	Mark Jacob	MJS	Senior	7/30/2007	Updating of workpapers references, clean-up in GAMx.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Correspondence with N. Miller and S. Sheckell regarding engagement economics.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Work on updates to engagement economics schedules per N. Miller.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Work with A. Denard on Delphi AIMS updates.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Coordination of obtaining supplies for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Work on pre-approval follow-up.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Update international contact list per J. Simpson.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/31/2007	Meeting with R. O'Neal regarding Q2 accounting and auditing matters	2.1			A1
Asher	Kevin F.	KFA	Partner	7/31/2007	Review of Q2 Form 10-Q	4.1			A1
Boehm	Michael J.	MJB	Manager	7/31/2007	Preparation of summary analyses related to FAS 142 valuation.	1.6			A1
Boehm	Michael J.	MJB	Manager	7/31/2007	DPSS Quarterly - Review of Q2 review workpaper documentation.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Saginaw - Steering-Discussed Q2 workpapers with M. Hatzfeld, highlighting the review notes.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Saginaw - Steering-Performed U251 inquiries with M. Hatzfeld, D. Knill and J. Perkins as required by quarter work program.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	7/31/2007	Modified script for DPSS AR CAAT.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	7/31/2007	Cleared review notes for NSJE.	1.9			A1
Ciungu	Roxana M.	RMC	Staff	7/31/2007	Modified script for Delphi AR CAAT.	2.3			A1
Ciungu	Roxana M.	RMC	Staff	7/31/2007	Performed AR CAAT procedures.	2.6			A1
Craig	Tashawna N.	TNC	Staff	7/31/2007	Created Unusual/Non-recurring items spreadsheet for M. Boehm	0.8			A1
Craig	Tashawna N.	TNC	Staff	7/31/2007	Performed quarterly testing procedures for Liabilities Subject to Compromise accounts	2.6			A1
Craig	Tashawna N.	TNC	Staff	7/31/2007	Performed tie-out of the 2nd quarter 10-Q	4.2			A1
Denard	Ashley N.	AND	Intern	7/31/2007	Testing controls for Hyperion, Integra-t, and IT2	1.7			A1
Denard	Ashley N.	AND	Intern	7/31/2007	Review and update the Testing Matrices for NSJE CAAT	0.8			A1
Denard	Ashley N.	AND	Intern	7/31/2007	Format results of AR CAAT	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2007	Drafting of summary review memorandum sections related to restructuring, impairment, commercial settlements and GM warranty settlement.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 -Call with J. Erickson re: previous inquiry on status of APB 23 and Non-U.S. valuation allowance memo.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - Contact J. Erickson re: status of outstanding memos	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - Prepare status update e-mail to C. Tosto and D. Kelley to inquire as to timing of final sign-off.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - Prepare e-mail to C. Tosto and D. Kelley re: change to pre-tax income not incorporated into rate rec	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - discussion with J. Simpson re: tax analytics	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - Update items to watch list for Q3 and YE	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - draft subsequent events paragraph for tax summary memo	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - review workpapers for sign-off and to ensure properly organized	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2007	Q2 - complete effective rate table on tax summary memo	1.8			A1
Hyman	Heather L.	HLH	Staff	7/31/2007	Thermal Inventory Documentation- finalizing of memo, checklist and test counts at Lockport, NY facility	2.1			A1
Kearns	Matthew R.	MRK	Senior	7/31/2007	Powertrain - Drafting Interim Audit PBC list	4.2			A1
Korovesis	Janine	JK	Intern	7/31/2007	Correlated tests of controls and substantial audit procedures in GAMx for Delphi corporation.	3.2			A1
Korovesis	Janine	JK	Intern	7/31/2007	Tied data from Hyperion pulls to data provided in Company's 10-Q.	4.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Review of the excise tax memo.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Preparation of internation fee schedule for the 2007 audit.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Review of the Q2 10-Q MD&A.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Review of the latest version of the 10-Q.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Coorspondence with international teams regarding various statutory issues.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Review of the Q2 FAS 142 impairment memo.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Preparation of the Q2 SRM.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Gathering of 10-Q comments from K. Asher and S. Sheckell.	1.8			A1
Liner	Christian D.	CDL	Intern	7/31/2007	Obtained the updated support for Q2 footnotes from client	1.3			A1
Liner	Christian D.	CDL	Intern	7/31/2007	Tying out footnote 13 to supporting documents	2.2			A1
Liner	Christian D.	CDL	Intern	7/31/2007	Finished working on footnotes 11 and 12.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Marold	Erick W.	EWM	Senior	7/31/2007	Detail reviewed the tie-out of the income statement and balance sheet.	1.3			A1
Marold	Erick W.	EWM	Senior	7/31/2007	Detail reviewed the consolidating journal entry review workpapers.	1.4			A1
Marold	Erick W.	EWM	Senior	7/31/2007	Documented the quarterly review meeting and significant Q2 activity.	2.8			A1
Miller	Nicholas S.	NSM	Manager	7/31/2007	Review of budget to actual year-to-date.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/31/2007	Meeting with J. Schmidt to discuss the 2nd quarter review of derivatives.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/31/2007	Preparation of information for the quarterly summary review memorandum.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/31/2007	Review of pre-approval requests.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/31/2007	Meeting with C. Adams and R. Smithson to discuss the corporate controls testing strategy.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Discussed payroll sample issues with C. Wood.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Selected new (third) sample from check register. The initial two selections were not active employees	0.5			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Met with C. Tompkins regarding fixed assets.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Discussed audit with M. Rothmund.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Met with R. Burrell regarding payables.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Met with B. Kolb and G. Stevons to discuss receivables and investments.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Performed receivables testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Performed investment testing.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	7/31/2007	Thermal-Performed fixed asset testing.	3.2			A1
Pacella	Shannon M.	SMP	Manager	7/31/2007	Teleconference with B. Garvey to discuss status and issues with Internal Audit testing	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/31/2007	Meeting with D. Langford, J. Simpson and A.Ranney to discuss status of AP outsourcing to GenPact and move to MTC	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/31/2007	Review GM walkthrough and provide feedback to team.	1.9			A1
Pacella	Shannon M.	SMP	Manager	7/31/2007	Review NSJE CAAT	2.4			A1
Ranney	Amber C.	ACR	Senior	7/31/2007	Performing required procedures for the Corporate quarterly review.	2.4			A1
Ranney	Amber C.	ACR	Senior	7/31/2007	Walking S. Craig through our procedures to test the Corporate LSC Rollforwards.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/31/2007	Detail reviewing tie-out of the footnotes to supporting documents.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/31/2007	Performing required procedures for the quarterly review.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	7/31/2007	Review of each divisional impairment study, including seven divisions and draft of follow up questions accordingly.	4.2			A1
Rothmund	Mario Valentin	MVR	Senior	7/31/2007	Thermal - Attended meeting with G. Stevens to walk through the investment walkthrough/ TOC selections made by E&Y	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	7/31/2007	Thermal - Walked staff through Sales/AR walkthrough/TOC template	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	7/31/2007	Thermal -Attended meeting with B. Kolb to walk through open questions on the quarterly procedures	0.9			A1
Saimoua	Omar Issam	OIS	Staff	7/31/2007	Powertrain – Correspondence with Nijaruna and Sofia to discuss Income statement analytics.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	7/31/2007	Powertrain – Met with Nijaruna to discuss open items and to obtain explanations on miscellaneous items.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	7/31/2007	Powertrain – Met with N. Saad to discuss key metrics.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	7/31/2007	Powertrain – Performed 2nd Q work (Finance Review, Legal Reserve, Accounting Memo's).	6.4			A1
Schwandt	Lisa N.	LNS	Staff	7/31/2007	Performed quarterly audit procedures on minority interest workpapers.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	7/31/2007	Determined documents needing to be requested in order to complete the quarterly corporate audit.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	7/31/2007	Retrieved information from Hyperion for use in the quarterly audit workpapers	1.6			A1
Schwandt	Lisa N.	LNS	Staff	7/31/2007	Updated the significant account analytic for information regarding the quarter's events.	2.0			A1
Schwandt	Lisa N.	LNS	Staff	7/31/2007	Created the significant account analytic and updated for new figures.	2.8			A1
Sheckell	Steven F.	SFS	Partner	7/31/2007	Attend R. O'Neal close meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	7/31/2007	Review Q2 corporate workpapers	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/31/2007	Review Form 10Q and SRM	3.9			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with E. Marold regarding Audit Committee book.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussions with A. Ranney regarding Q2 review status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Review of 10Q footnotes.	1.5			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with T. Timko and J. Garrett regarding workers comp.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Discussed Tax analytic with E&Y tax team	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Review Tax analytic with J. Simpson	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Met with J. Simpson re: OAR variances.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Met with J. Simpson re: OAR variances.(Debtors)	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Discussed Tax analytic instructions with J. Kovosis	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Prepared OAR by obtaining variance analysis.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Obtained support for cash flow entries and documented (debtors)	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Prepared OAR by obtaining variance analysis.(Debtors)	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	7/31/2007	Followed-up on review notes on OAR (Debtors)	2.7			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with J. Garrett regarding Q2 corporate review open items.	0.2			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Review of corporate balance sheet analytics.	2.2			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with N. Miller regarding independence Q2 procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with J. Hegelmann regarding tax analytics.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with M. Rothmund regarding Thermal Q2 review.	0.4			A1
Stille	Mark Jacob	MJS	Senior	7/31/2007	Completion of GM testing/walkthroughs, documentation, and clean-up of review notes.	2.8			A1
Stille	Mark Jacob	MJS	Senior	7/31/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	2.1			A1
Stille	Mark Jacob	MJS	Senior	7/31/2007	Updating of workpapers references, clean-up in GAMx.	1.8			A1
Tosto	Cathy I.	CIT	Partner	7/31/2007	Review and respond to requests for pre-approvals	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Working with A. Denard on preparation of Total Hours by Division through June 29th.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Finalization of Total Hours by Division through June 29th for N. Miller.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Work on Q2 independence procedures.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Correspondence with B. Hamblin regarding engagement economics - Chargeable Projects report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Correspondence regarding Hyperion alerts with M. Dec.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Correspondence with M. Sakowski and J. Simpson regarding E&Y New MAC Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Work on E&Y/DPSS Slide Deck per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Correspondence with N. Miller and J. Simpson regarding Delphi Charge Code Description & Pre-Approval Information Request-Germany.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Work on pre-approval follow-up.	1.2			A1
Asher	Kevin F.	KFA	Partner	8/1/2007	Review of Q2 Form 10-Q	2.3			A1
Asher	Kevin F.	KFA	Partner	8/1/2007	Quarterly review SAS 100 procedures related to Q2	2.7			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Met with C. Liner to review required procedures related to staffing model update.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Discussed staffing requirements of Interiors business with M. Hatzfeld, N. Miller and M. Rothmund.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Review of CJV review documentation for Q2.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Review of footnote support for 2nd quarter 10-Q.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Preparation of FAS 142 summary memorandum.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/1/2007	Conference call with K. Voigt (KPMG), C. Shroeder (KPMG) and A. Krabill to discuss FAS 142 valuation assumptions.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	Preparation of summary analyses related to FAS 142 valuation.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	DPSS Audit - Pre-divisional close meeting preparation conference call with C. Anderson.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/1/2007	DPSS Quarterly - Review of Q2 review workpaper documentation.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Saginaw - Steering-Discussed with the D. Gustin the Account Receivable confirmation process and the data file needed to complete this procedure.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/1/2007	Reviewed 2006 SAP walkthrough to prepare for the meeting.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/1/2007	Met with D. Huffman to go over the required data from SAP for the walkthroughs.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	8/1/2007	Meeting with D. Huffman, A. Denard, Delphi internal audit and G. Muma for SAP.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	8/1/2007	Selected sample in E&Y Random for AR CAAT.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	8/1/2007	Analyzed results for AR CAAT.	3.9			A1
Craig	Tashawna N.	TNC	Staff	8/1/2007	Prepared Consolidation testing memo for 2nd quarter	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/1/2007	Performed tie-out of the 2nd quarter 10-Q	2.4			A1
Craig	Tashawna N.	TNC	Staff	8/1/2007	Performed Consolidating Schedule tie-out	3.8			A1
Denard	Ashley N.	AND	Intern	8/1/2007	Discussion with D. Huffman regarding review for the upcoming meeting with IA and Vega	0.9			A1
Denard	Ashley N.	AND	Intern	8/1/2007	Format results of AR CAAT	1.3			A1
Denard	Ashley N.	AND	Intern	8/1/2007	Meeting with D.Huffman, R. Ciungu, IA, and Vega Contact for SAP Application Walkthroughs.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	AHG - Meeting with A. Renaud and K. Stipp for SAS 100 inquiries.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	AHG - Review of quarterly workpapers.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Powertrain - Review of quarterly workpapers.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Saginaw - Review of quarterly workpapers.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - contact D. Kelley to discuss timing of sign-off	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - contact J. Erickson to request additional items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - E-mail discussion with A. Krabill re: timing of completion and sign-off of tax summary memo	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Review of analytics for tax accounts discussion with J. Simpson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - answer tax questions from audit team.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Locate Q1 tax loss carryforward schedule to use as support for Non-U.S. Valuation Allowance schedule as this schedule was not updated for Q2 per J. Erickson.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Send draft of tax summary memo with explanation on open areas to D. Kelley.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Discussion with C. Smith regarding items to be completed today and update on status of Q2	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Review 10-Q footnote for reasonableness and to confirm changes	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Review CJV101 and MI SBT workpapers received from J. Erickson.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Q2 - Complete work plan review program	2.1			A1
Huffman	Derek T.	DTH	Senior	8/1/2007	Meeting with D. Steis, M. Bentley, R. Ciungu, A. Dempsey and G. Muma to discuss SAP walkthroughs.	2.7			A1
Hyman	Heather L.	HLH	Staff	8/1/2007	Thermal Inventory Documentation- finalizing of memo, checklist and test counts at Lockport, NY facility	1.9			A1
Kearns	Matthew R.	MRK	Senior	8/1/2007	AHG - Reviewing Q2 Review workpapers prepared by senior including balance sheet and income stmt analytics and Hyperion reconciliation	3.6			A1
Korovesis	Janine	JK	Intern	8/1/2007	Analyzed data regarding 15 key controls.	1.1			A1
Korovesis	Janine	JK	Intern	8/1/2007	Pulled and formatted data from Hyperion to be included in Income Tax Analytic & other workpapers	1.4			A1
Korovesis	Janine	JK	Intern	8/1/2007	Correlated tests of controls and substantial audit procedures in GAMx for Delphi corporation.	1.6			A1
Korovesis	Janine	JK	Intern	8/1/2007	Formatted & Completed Income Tax Analytic for Delphi Corp. and Chapter 11 Debtors.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Discussions with the tax team regarding the Q2 review.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Conference call with C. Anderson, S. Sheckell and M. Boehm to discuss the presentation with the DPSS divisional president.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Meeting with M. Boehm to discuss the FAS 142 goodwill valuation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Conference call with K. Voigt, N. McNamara and M. Boehm to discuss the FAS 142 valuation prepared by KPMG.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Review of Delphi's Q2 audit committee materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Preparation of materials for the DPSS meeting with C. Anderson and the DPSS divisional president.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Meeting with A. Brazier to discuss Q2 technical accounting issues.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Review of changes to the Q1 10-Q.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2007	Review of Q2 workpapers.	2.4			A1
Liner	Christian D.	CDL	Intern	8/1/2007	Review of all the footnotes worked on with A. Ranney	2.3			A1
Liner	Christian D.	CDL	Intern	8/1/2007	Tying out footnote 14, 15, and 16 to supporting documents	5.7			A1
Marold	Erick W.	EWM	Senior	8/1/2007	Reviewed the Q2 vacation and holiday reasonable analysis prepared by Delphi.	1.6			A1
Marold	Erick W.	EWM	Senior	8/1/2007	Obtained support for and tied out the debt footnote	2.1			A1
Marold	Erick W.	EWM	Senior	8/1/2007	Reviewed detail of all calls to the Ethics line and the resolution of prior cases reported to the ethics line.	2.3			A1
Marold	Erick W.	EWM	Senior	8/1/2007	Detail reviewed the cash-flow statement and supporting workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Discussed accounts receivable with J. Jurasek.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Met with C. Tompkins to discuss fixed assets and tooling related accruals.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Met with B. Kolb to discuss accrued liabilities.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Correspondence with J. Meinberg regarding the fixed asset cycle.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Met with M. Madak to discuss payroll analytics.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Performed receivables substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	8/1/2007	Thermal-Performed accrual substantive procedures.	2.8			A1
Pacella	Shannon M.	SMP	Manager	8/1/2007	Review walkthrough comments for the Orlando Datacenter given to Internal Audit Services.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/1/2007	Teleconference with B. Garvey to discuss status and issues with Internal Audit testing	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	AHG - Attended a quarterly update meeting with M. Hatzfeld and M. Kearns to discuss quarterly items noted.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	Started review of income statement schedules and prepared list of questions to AHG accordingly.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	Call to walk through open items at the Thermal division	1.6			A1
Sheckell	Steven F.	SFS	Partner	8/1/2007	Attend Corporate headquarters closing meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	8/1/2007	Review Form 10Q and SRM	4.9			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Discussion with E. R. Simpson regarding cash flow statement.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Discussions with S. Craig on consolidation tie out for Q2.	0.9			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Review of Q2 footnotes.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Review of debtors overall analytics.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Review of Q2 overall analytic.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Discussed Tax analytic with E&Y tax team	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Review Tax analytic with J. Simpson	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Updated information based on new information in new draft of Q (Debtors)	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Updated information based on new information in new draft of Q	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Made final adjustments to E&Y tax analytic.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Met with B. Smith and J. Volek	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Obtained support for cash flow entries and documented	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/1/2007	Obtained support for cash flow entries and documented (debtors)	3.7			A1
Simpson	Jamie	JS	Senior Manager	8/1/2007	Discussion with E. Marold and A. Krabill regarding environmental analysis.	0.5			A1
Smith	Carolyn E.	CES	Staff	8/1/2007	Q2 Review - Rework - Tied out revised rate reconciliation.	0.6			A1
Smith	Carolyn E.	CES	Staff	8/1/2007	Q2 Review - Indexing of workpapers and review of new workpapers.	0.8			A1
Stille	Mark Jacob	MJS	Senior	8/1/2007	Completion of GM testing/walkthroughs, documentation, and clean-up of review notes.	0.8			A1
Stille	Mark Jacob	MJS	Senior	8/1/2007	Review of Orlando Data Center walkthrough performed by Delphi Internal Audit.	1.4			A1
Stille	Mark Jacob	MJS	Senior	8/1/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	1.2			A1
Stille	Mark Jacob	MJS	Senior	8/1/2007	Updating of workpapers references, clean-up in GAMx.	1.2			A1
Stille	Mark Jacob	MJS	Senior	8/1/2007	Review of application controls Reperformance.	3.9			A1
Tosto	Cathy I.	CIT	Partner	8/1/2007	Review and respond to requests for pre-approvals	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Work on Q2 SRM 2007 v3 draft per A. Krabill and S. Sheckell.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Correspondence with J. Simpson and S. Poston regarding Delphi Hierarchy Chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Work on Q2 independence procedures.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Correspondence with team regarding View 6A.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Work on finalization of Delphi TAS Carve Out Discussion slides per J. Henning for meeting with T. Timko.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Correspondence with J. Simpson regarding Pre-Approval Information.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2007	Work on pre-approval follow-up.	1.4			A1
Asher	Kevin F.	KFA	Partner	8/2/2007	Quarterly review SAS 100 procedures related to Q2	5.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2007	Discussed staffing requirements of Interiors business with M. Hatzfeld, N. Miller and M. Rothmund.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/2/2007	Review of footnote support for 2nd quarter 10-Q.	2.3			A1
Boehm	Michael J.	MJB	Manager	8/2/2007	Preparation of FAS 142 summary memorandum.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2007	Discussed minority interest liability rollforward with J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/2/2007	DPSS Audit - Attended divisional close meeting with S. Sheckell, A. Krabill, C. Anderson and F. Ordenez.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Packard-Cleared review notes.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Saginaw - Steering-Cleared up review notes.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	8/2/2007	Update SAP walkthrough template and created excel spreadsheet to keep track of tables accordingly.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/2/2007	Analyzed the 129 TB problems for December 31, 2006.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	8/2/2007	Performed procedures and analyzed results for DPSS AR CAAT.	3.6			A1
Craig	Tashawna N.	TNC	Staff	8/2/2007	Performed Consolidating Schedule tie-out	1.2			A1
Craig	Tashawna N.	TNC	Staff	8/2/2007	Reviewed two separate versions of the Review and Approval Summary document and noted differences.	2.3			A1
Craig	Tashawna N.	TNC	Staff	8/2/2007	Performed tie-out of the 2nd quarter 10-Q	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2007	AHG - Review of Q2 workpapers.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2007	Packard - Review of Q2 workpapers.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2007	Powertrain - SAS 100 inquiries with D. Williams and J. Brooks.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2007	Powertrain - Review of Q2 workpapers.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2007	Saginaw - Review of Q2 workpapers.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - Contact J. Erickson re: status of missing memos and meeting to discuss quarterly analytics	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - discuss reason why tax effective rate table did not reflect statutory tax rate with A. Krabill.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - Send status update e-mail to D. Kelley and C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - work with C. Smith on the tie-out of the non-U.S. valuation allowance memo to workpapers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - Edit the tax summary memo effective rate table to reflect client journal entries not recycled into rate rec	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - incorporate review comments from K. Asher into tax summary memo	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - Incorporate tax summary memo edits from A. Krabill.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - Meet with J. Erickson to discuss quarterly income tax analytics	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - draft variance analysis paragraph in tax summary memo per request of J. Simpson.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - review APB 23 memo and Non-U.S. Valuation memo received from client	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2007	Q2 - draft APB 23 section and update non-U.S. valuation section of tax summary memo	1.2			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2007	Review Audit Committee meeting materials.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2007	Review of Packard quarterly workpapers	1.3			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2007	Review of Powertrain division - division level accounting memos	1.6			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2007	Powertrain - Review quarterly workpapers and inquiries with Company	1.5			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2007	Review Saginaw quarterly workpapers	1.1			A1
Horner	Kevin John	KJH	Staff	8/2/2007	Meeting with E. Marold to discuss review notes relating to consolidating journal voucher review.	0.3			A1
Horner	Kevin John	KJH	Staff	8/2/2007	Prepared the Q2 binder for our footnote tie out support.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	8/2/2007	Meeting with J. Simpson and E. Marold to discuss review notes relating to Q2 footnote tie out.	0.9			A1
Horner	Kevin John	KJH	Staff	8/2/2007	Worked on clearing review notes relating to the Q2 review of consolidating journal vouchers.	1.8			A1
Horner	Kevin John	KJH	Staff	8/2/2007	Meeting with M. Boehm to discuss review notes from Q2 review areas.	0.3			A1
Horner	Kevin John	KJH	Staff	8/2/2007	Cleared review notes relating to intercompany and warranty reserve for the Q2 review.	1.2			A1
Huffman	Derek T.	DTH	Senior	8/2/2007	Discussion with D. Steis and M. Bentley to discuss plans for IAS and E&Y integration for SAP audit.	0.4			A1
Kearns	Matthew R.	MRK	Senior	8/2/2007	Powertrain - Meeting with N. Nijaran to discuss Q2 open items and status.	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/2/2007	Powertrain - Meeting with J. Brooks and D. Williams and performing SAS 100 general inquiries as part of our Q2 review procedures.	0.8			A1
Kearns	Matthew R.	MRK	Senior	8/2/2007	Powertrain - Reviewing Q2 review documents and schedules including 15 Key Control review and Key Metrics schedules	2.1			A1
Kearns	Matthew R.	MRK	Senior	8/2/2007	Powertrain - Reviewing Q2 schedules related to the Powertrain quarter. Items included internal accounting memo and FAS 5 summaries.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Conference call with P. Rogers to discuss issues with a Delphi statutory audit in Hungary.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Conference call with M. Messina, L. Rocca and M. Stossel to discuss the status of the statutory audit of France Holding SA.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Meeting with J. Volek, E. Marold and E. Simpson to discuss the presentation of cash flows from derivative instruments in the cash flow statement.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Review of internal audit reports issued in Q2.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Meeting with C. Anderson, DPSS Divisional president, S. Sheckell and M. Boehm to discuss our 2007 audit approach for the division.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Review of the E&S Q2 workpapers.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Marold	Erick W.	EWM	Senior	8/2/2007	Met with J. Volek to discuss the impact to the cash flow statement related to hedged assets and liabilities.	1.1			A1
Marold	Erick W.	EWM	Senior	8/2/2007	Detail reviewed the other accrued liability and tax footnotes.	1.9			A1
Marold	Erick W.	EWM	Senior	8/2/2007	Documented the results of our review of the Ethics Line cases and our meeting with Securities and Forensic audit.	2.1			A1
Marold	Erick W.	EWM	Senior	8/2/2007	Reviewed the debt certifications for the DIP loan and recalculated based on actual results.	2.1			A1
Marold	Erick W.	EWM	Senior	8/2/2007	Reviewed changes in the cash flow statement as they relate to the OCI release to earnings and actual settlement of the hedges.	3.1			A1
Marold	Erick W.	EWM	Senior	8/2/2007	Reviewed a draft copy of the Liverpool Restructuring Memo	1.9			A1
Miller	Nicholas S.	NSM	Manager	8/2/2007	Review of Q2 derivatives.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Discussed audit procedures with M. Rothmund.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Discussed sales sample with R. Hamilton.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Met with B. Kolb regarding sales testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Met with P. Cates and C. Tompkins to discuss fixed asset testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Performed fixed asset substantive procedures.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	8/2/2007	Thermal-Performed fixed asset analytics.	3.2			A1
Pacella	Shannon M.	SMP	Manager	8/2/2007	Email correspondence to Internal Audit and E&Y international teams.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/2/2007	Meeting with M. Stille and E. Pedersen to discuss status on review of management's testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/2/2007	Review walkthrough comments for the Orlando Datacenter given to Internal Audit Services.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/2/2007	Review AR CAATs	1.4			A1
Pedersen	Erik	EP	Senior	8/2/2007	Transitioning conference call with S. Pacella and M. Stille.	0.6			A1
Ranney	Amber C.	ACR	Senior	8/2/2007	Drafting the SRM for the Q2 review	0.6			A1
Ranney	Amber C.	ACR	Senior	8/2/2007	Making revisions to the SRM based on team review.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/2/2007	Performing required procedures for the quarterly review.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	8/2/2007	AHG - Reviewed balance sheet fluctuations for AHG Q2	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/2/2007	Reviewed the income statement fluctuation for AHG Q2, including quarter over quarter, quarter to PY quarter and quarter to budget	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/2/2007	Call to walk through open items at the Thermal division	0.6			A1
Saimoua	Omar Issam	OIS	Staff	8/2/2007	AHG - Met with R. Brewer to obtain supporting documents.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	8/2/2007	AHG - Performed audit procedures for the separation accrual.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	8/2/2007	AHG - Performed SAP to Hyperion tie out for TB 181, 183 & 281	4.2			A1
Saimoua	Omar Issam	OIS	Staff	8/2/2007	AHG - Performed Legal reserve summary review, Accounting Memo's & 15 key controls.	4.6			A1
Sheckell	Steven F.	SFS	Partner	8/2/2007	Review Form 10Q and SRM	2.1			A1
Sheckell	Steven F.	SFS	Partner	8/2/2007	Review Q2 corporate workpapers	3.1			A1
Sheckell	Steven F.	SFS	Partner	8/2/2007	Attend DPSS executive meeting	0.9			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Discussion with M. Boehm regarding staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Discussion with J. Henning regarding restructuring charges for Audit Committee presentation.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Discussion with M. Rothmund regarding GM warranty settlement.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Discussion with K. Horner and E. Marold regarding 10Q footnotes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Detail review of debtor financial statement analytics	2.2			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Review of consolidated footnotes for Q2.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Merged and compared two RAS forms to note differences	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Updated information based on new information in new draft of Q (Debtors)	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Met with Delphi Tax Accounting re: OAR variance	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Met with J. Simpson re: OAR variances.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Met with J. Simpson re: OAR variances.(Debtors)	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Updated information based on new information in new draft of Q	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Meeting with B. Smith and J. Volek.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Followed-up on review notes on OAR	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Followed up on review notes on OAR (Debtors)	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/2/2007	Met with E&Y senior and manager re: cash flow (derivatives)	3.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2007	Review of Q2 independence workpapers.	1.4			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Discussion of Deferred Tax Assets and Liabilities w/ J. Hegelmann.	0.2			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - reviewed balance sheet analysis with Audit team	0.3			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Review APB 23 memo and compared to Q1.	0.4			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Met w /J. Erickson and J. Hegelmann regarding open items and analysis discrepancies.	0.6			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Review Non-U.S. Valuation Allowance Memo - tied out to rate reconciliation.	0.6			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Valuation allowance - recalculation and verification.	0.6			A1
Smith	Carolyn E.	CES	Staff	8/2/2007	Q2 Review - Created workpaper files	0.9			A1
Stille	Mark Jacob	MJS	Senior	8/2/2007	Conference call with S. Pacella and E. Pedersen to go over transition and open items.	0.6			A1
Stille	Mark Jacob	MJS	Senior	8/2/2007	Completion of GM testing/walkthroughs, documentation, and clean-up of review notes.	0.8			A1
Stille	Mark Jacob	MJS	Senior	8/2/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	4.2			A1
Stille	Mark Jacob	MJS	Senior	8/2/2007	Updating of workpapers references, clean-up in GAMx.	4.2			A1
Tosto	Cathy I.	CIT	Partner	8/2/2007	Pre-approval - respond to email from Brazil	0.2			A1
Tosto	Cathy I.	CIT	Partner	8/2/2007	Review and respond to pre-approval requests	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Correspondence with B. Hamblin regarding Interiors activity code.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Work on independence procedures for the 2nd quarter (GIS).	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Coordination of badge for C. Annibal.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Correspondence with J. Henning and M. Short regarding Delphi Carve out Transaction Support presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Coordination of new IA reports received (log, print and distribute).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Correspondence with M. Sakowski and Craig (IT) regarding network access and T. Goodvich.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Correspondence with team and A. Yu regarding View 6A.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Work on coordinating voicemail for extensions.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Asher	Kevin F.	KFA	Partner	8/3/2007	Quarterly review SAS 100 procedures related to Q2	4.1			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Detail review of debt covenant workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Reviewed differences between SAS 100 review RAS and review engagement RAS.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Discussed vacation & holiday accrual with S. Sheckell and E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Discussed comments related to Draft 14 of 10-Q with A. Krabill, J. Williams and A. Kulikowski.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Preparation of FAS 142 summary memorandum.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Review of intercompany profit elimination.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	DPSS Quarterly - Documented Q2 inquiries of management.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	DPSS Quarterly - Conducted Q2 inquiries of management with C. Anderson and A. Krabill.	0.5			A1
Boehm	Michael J.	MJB	Manager	8/3/2007	Review of 2nd quarter footnote support.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	8/3/2007	Cleared review notes from A. Ranney for AR CAAT.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	8/3/2007	Cleared review notes from S. Pacella for AR CAAT.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/3/2007	Worked on SAP walkthrough.	1.9			A1
Ciungu	Roxana M.	RMC	Staff	8/3/2007	Downloaded data from SAP to use for walkthrough and testing.	3.4			A1
Craig	Tashawna N.	TNC	Staff	8/3/2007	Performed Consolidating Schedule tie-out	0.4			A1
Craig	Tashawna N.	TNC	Staff	8/3/2007	Performed quarterly testing procedures for Liabilities Subject to Compromise accounts	1.2			A1
Craig	Tashawna N.	TNC	Staff	8/3/2007	Assisted in the quarterly testing of cash flows	1.9			A1
Craig	Tashawna N.	TNC	Staff	8/3/2007	Provided assistance with the 2nd Quarter Income Statement Analysis	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	AHG - Meeting with A. Renaud and K. Stipp for SAS 100 inquiries.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	AHG - Review of Q2 workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	AHG - Review of quarterly workpapers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	Packard - Review of Q2 workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	Powertrain - Review of Q2 workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	Powertrain - Review of quarterly workpapers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	Saginaw - Review of Q2 workpapers.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2007	Saginaw - Review of quarterly workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2007	Q2 - Revisions to sections of the tax summary memo pre request of D. Kelley.	2.7			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2007	Attendance at Delphi Audit Committee meeting	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2007	Review of Powertrain division - division level accounting memos	0.8			A1
Horner	Kevin John	KJH	Staff	8/3/2007	Updated Q2 consolidated journal voucher review memo for changes from review notes.	0.6			A1
Horner	Kevin John	KJH	Staff	8/3/2007	Worked on clearing review notes relating to footnote tie out for the 10-Q report for the Q2 review.	4.6			A1
Horner	Kevin John	KJH	Staff	8/3/2007	Completed review of intercompany profit elimination for our Q2 review procedures.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/3/2007	Powertrain - Reviewing divisions Q2 internal accounting memos	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/3/2007	Powertrain - Reviewing Q2 workpapers including balance sheet and income statement analytics and SOPAs	3.4			A1
Kelley	Daniel F.	DFK	Partner	8/3/2007	Review of quarterly tax provision	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Conference call with C. Anderson and M. Boehm for the Q2 inquiries.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Discussions with the tax team regarding the Q2 review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Meeting with A. Ranney to discuss the Q2 summary of review differences.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Review of the Q2 cashflow statement and support.	2.1			A1
Marold	Erick W.	EWM	Senior	8/3/2007	Obtained and reviewed the SOX 301 report related to calls reported to the ethics line and the status of the Company's investigation related to those cases.	2.8			A1
Marold	Erick W.	EWM	Senior	8/3/2007	Documented review of the SOX 301 reports and fraud inquiries.	1.4			A1
Marold	Erick W.	EWM	Senior	8/3/2007	Detail reviewed the revised cash flow statement as reported in the draft Form 10-Q	1.4			A1
Marold	Erick W.	EWM	Senior	8/3/2007	Detail reviewed the MD&A section of the Form 10-Q	2.4			A1
Nicol	Jeremy M.	JMN	Staff	8/3/2007	Thermal-Updated open items list.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	8/3/2007	Thermal-Walked through AP process.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	8/3/2007	Thermal-Performed fixed asset substantive procedures.	3.6			A1
Pacella	Shannon M.	SMP	Manager	8/3/2007	Teleconference with B. Garvey to discuss status and issues with Internal Audit testing	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/3/2007	Review AR CAATs	0.9			A1
Pedersen	Erik	EP	Senior	8/3/2007	DGL to SAP conference call	1.4			A1
Ranney	Amber C.	ACR	Senior	8/3/2007	Performing required procedures for the Corporate quarterly review.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/3/2007	Performing required procedures for the quarterly review.	1.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2007	Creating the Q2 Summary of Review Differences.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/3/2007	Detail reviewing the significant reserve account analytics for Q2.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/3/2007	Going through review comments on the international instructions.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Reviewed balance sheet fluctuations for AHG Q2	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Tie-ing out of the final journal entry to the workpapers	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Staffing coordination for Thermal division	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Thermal - Review of Fixed Assets.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	8/3/2007	AHG - Performed review of AHG SOPA's and additional legal reserve schedule.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	8/3/2007	Powertrain - Met with G. Halleck to discuss Interim PBC list for fixed assets.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	8/3/2007	Powertrain - Met with M. Hatzfeld and M. Kearns regarding team status update on quarter review.	0.9			A1
Sheckell	Steven F.	SFS	Partner	8/3/2007	Review Form 10Q and SRM	3.9			A1
Sheckell	Steven F.	SFS	Partner	8/3/2007	Attend Q1 Audit Committee meeting	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/3/2007	Pulled various dividend payment Hyperion reports and tied to cash flow support.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/3/2007	Met with E&Y senior and manager re: cash flow (derivatives)	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/3/2007	Updated cash flow documentation for new draft	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/3/2007	Closed Cash Flow review notes	2.9			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Discussion with B. Garvey and B. Monroe regarding Treasury applications walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Discussion with S. Pacella regarding questions, open items, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Review and Reperformance of Packard testing performed by PwC.	0.9			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Follow-up with B. Braman regarding questions related to Packard testing performed by PwC	0.8			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	1.8			A1
Stille	Mark Jacob	MJS	Senior	8/3/2007	Updating of workpapers references, clean-up in GAMx.	2.1			A1
A1 Project Total:						<u>2,320.3</u>		<u>\$3,000,000</u>	

Accounting Assistance - A2
Ashimori

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/16/2007	Ashimori: prepared bank confirmations to mail out to confirm cash balances for the Ashimori joint venture audit.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	7/16/2007	Ashimori: Sent follow-up questions relating to Cash and Warranty to S. Perez.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	7/16/2007	Ashimori: Worked on completing the Internal Control and Fraud Considerations document for the Delphi Automotive Systems - Ashimori joint venture audit.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	7/16/2007	Ashimori: Worked on substantive audit procedures for years 2005 and 2006 for the Ashimori joint venture audit.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	7/17/2007	Ashimori: discussion with S. Perez on the sweep process of the cash accounts and the related journal entries recorded.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	7/17/2007	Ashimori: meeting with E. Marold to discuss cash testing procedures for the Ashimori joint venture audit.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	7/17/2007	Ashimori: worked on substantive audit procedures for years 2005 and 2006 for the Ashimori joint venture audit.	4.1	\$220	\$902	A2
Horner	Kevin John	KJH	Staff	7/18/2007	Ashimori: compiled open items and sent request to S. Perez for the Ashimori joint venture audit.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	7/18/2007	Ashimori: meeting with E. Marold to discuss Ashimori testing procedures for the Ashimori joint venture audit.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	7/18/2007	Ashimori: worked on substantive audit procedures for years 2005 and 2006 for the Ashimori joint venture audit.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	7/19/2007	Ashimori: sent follow-up request to S. Perez for questions relating to tooling amortization.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	7/19/2007	Ashimori: worked on the accounts payable reconciliations for years 2005 and 2006 for the Ashimori joint venture audit.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	7/19/2007	Ashimori: worked on substantive audit procedures for years 2005 and 2006 for the Ashimori joint venture audit.	4.2	\$220	\$924	A2
Sheckell	Steven F.	SFS	Partner	7/19/2007	Review Ashimori engagement letter	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/20/2007	Ashimori: worked on substantive audit procedures for years 2005 and 2006 for the Ashimori joint venture audit.	4.6	\$220	\$1,012	A2
Horner	Kevin John	KJH	Staff	7/23/2007	Ashimori: updated the Ashimori joint venture engagement letter.	0.4	\$220	\$88	A2
A2 Ashimori Project Total:						26.4		\$5,986	
Corporate									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/2/2007	AHG - Conference call with A. Renaud, M. Rothmund and M. Kearns to walk through client estimate of GMT cluster warranty obligation to be recorded in Q2.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Conference call with J. Perkins to discuss status of Cadiz bankruptcy.	1.5	\$470	\$705	A2
Sheckell	Steven F.	SFS	Partner	7/5/2007	Review Mothershead presentation for SEC	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	7/6/2007	Review Mothershead presentation for SEC	1.6	\$575	\$920	A2
Asher	Kevin F.	KFA	Partner	7/8/2007	Research and review of matters related to the Motherheads claim	3.1	\$770	\$2,387	A2
Sheckell	Steven F.	SFS	Partner	7/8/2007	Review Mothershead claims and related presentation to the SEC	1.9	\$575	\$1,093	A2
Asher	Kevin F.	KFA	Partner	7/9/2007	Research and review of matters related to the Motherheads claim	2.3	\$770	\$1,771	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/9/2007	AHG - Review of client estimate of GMT Cluster obligation, development of audit strategy and preparation of client assistance package materials accordingly.	2.9	\$470	\$1,363	A2
Sheckell	Steven F.	SFS	Partner	7/9/2007	Review Mothershead claims and related presentation to the SEC	1.2	\$575	\$690	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	Meeting with M. Sandelich to discuss company status relative to accounting for Cadiz, Spain deconsolidation effective 4/1/07 and severance liability recognition associated with settlement agreement reached in Q2.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	AHG - Meeting with J. Williams, W. Tilotti and M. Sandelich to discuss Q2 triggering events at Sandusky facility and potential implications to Q2 FAS 144 modeling.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	Meeting with J. Williams, W. Tilotti and M. Sandelich to discuss Q2 triggering events at Steering Division and potential implications to Q2 FAS 144 modeling.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	Review of Delphi capital procurement agreement with GM for the Sandusky facility and corresponding company memo.	2.4	\$470	\$1,128	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2007	AHG - Meeting with J. Montgomery to discuss status and content of TARS memo regarding GM Warranty Settlement.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	7/10/2007	Saginaw - Review and discussion re: Cadiz closure and related accounting implications	1.4	\$575	\$805	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2007	AHG - Meeting with J. Henning, K. Stipp and A. Reneaud to discuss accounting implications related to Delphi's signing of the GM consignment arrangement for certain capital at the Sandusky facility.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2007	Saginaw - Review and discussion re: Cadiz closure and related accounting implications	1.1	\$575	\$633	A2
Kearns	Matthew R.	MRK	Senior	7/11/2007	AHG - Meeting with K. Stipp to discuss GM Warranty Settlement and Sandusky Impairment	1.1	\$300	\$330	A2
Kearns	Matthew R.	MRK	Senior	7/11/2007	Powertrain - Meeting with J. Brooks discussing GM Warranty Settlement.	0.9	\$300	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/11/2007	AHG - Meeting with M. Hatzfeld and J. Henning to discuss our procedures related to GM warranty settlement and Sandusky impairment	0.7	\$300	\$210	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2007	Meeting with M. Sandelich to discuss company status relative to accounting for Cadiz, Spain deconsolidation effective 4/1/07 and severance liability recognition associated with settlement agreement reached in Q2.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2007	Meeting with M. Kearns, M. Sandelich and A. Brazier to discuss accounting implications related to Delphi's signing of the GM consignment arrangement for certain capital at the Sandusky facility.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2007	Meeting with M. Kearns, M. Sandelich and A. Brazier to discuss implications of Delphi's Q2 signing of the GM consignment arrangement for certain capital at the Sandusky facility on the step 1 cashflow modeling for this facility, under FASB No. 144.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/12/2007	Saginaw - Conf. Call with A. Brazier re: Cadiz deconsolidation and related accounting implications	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2007	AHG - Consultation re: Sandusky GM agreement.	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2007	AHG - Conference call re: Sandusky impairment	0.6	\$575	\$345	A2
Kearns	Matthew R.	MRK	Senior	7/12/2007	AHG - Meeting with A. Brazier to discuss Sandusky plant FAS 144 impairment topic	1.1	\$300	\$330	A2
Sheckell	Steven F.	SFS	Partner	7/12/2007	Review accounting memo related to GM subsidy arrangement	1.4	\$575	\$805	A2
Asher	Kevin F.	KFA	Partner	7/13/2007	Review of the Cadiz related restructuring developments and related accounting ramifications	3.1	\$770	\$2,387	A2
Asher	Kevin F.	KFA	Partner	7/13/2007	Review of the GM/UAW labor agreement and related accounting ramifications	2.4	\$770	\$1,848	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2007	Provision of update to J. Williams related to DCX, Sandusky/Interiors/Steering impairment considerations, Cadiz 8K filing.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2007	Review of 8K filing draft for Cadiz, Spain location related to severance agreement signing and Q2 impact to Delphi's consolidated results.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2007	Call with A. Brazier to obtain status of company position on Sandusky impairment analysis.	0.8	\$470	\$376	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2007	AHG - Consultation re: Sandusky GM agreement.	0.3	\$575	\$173	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2007	AHG - Conference call re: Sandusky impairment	0.3	\$575	\$173	A2
Kearns	Matthew R.	MRK	Senior	7/13/2007	AHG - Reviewing and modifying PBC list for GM Warranty Settlement.	1.8	\$300	\$540	A2
Marold	Erick W.	EWM	Senior	7/13/2007	Met with D. Brewer regarding the status of the AP transition from DACOR to Mexico.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	7/13/2007	Reviewed the accounting memo related to the GM/Sandusky tooling arrangement	1.1	\$275	\$303	A2
Sheckell	Steven F.	SFS	Partner	7/13/2007	Review accounting memo related to GM subsidy arrangement	1.1	\$575	\$633	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2007	Conf. call re: accounting for Cadiz bankruptcy and review of 8-k	1.5	\$575	\$863	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/16/2007	AHG - Review of documentation re: Sandusky and interiors potential asset impairment	1.4	\$575	\$805	A2
Rothmund	Mario Valentin	MVR	Senior	7/16/2007	Prepared overview for Sandusky facility to show the development of NBV from 12/31/2006 to 6/30/2007.	0.4	\$250	\$100	A2
Sheckell	Steven F.	SFS	Partner	7/16/2007	Review Form 8K and related accounting for Cadiz closure	1.7	\$575	\$978	A2
Rothmund	Mario Valentin	MVR	Senior	7/17/2007	Prepared overview for Sandusky facility to show the development of NBV from 12/31/2006 to 6/30/2007.	0.3	\$250	\$75	A2
Sheckell	Steven F.	SFS	Partner	7/17/2007	Review Form 8K and related accounting for Cadiz closure	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	7/17/2007	Review of workers compensation expense allocations for 8-K segment footnote restatement.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	7/18/2007	Review of Cadiz restructuring matters and related 8-K disclosures	3.1	\$770	\$2,387	A2
Hendy	James W.	JWH	Executive Director	7/18/2007	SAS 101 Fixed Asset Review	2.2	\$525	\$1,155	A2
Miller	Nicholas S.	NSM	Manager	7/18/2007	Review of the new FAS 133 policy and compilation of feedback to the Company.	6.1	\$330	\$2,013	A2
Sheckell	Steven F.	SFS	Partner	7/18/2007	Review Form 8K and related accounting for Cadiz closure	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	7/18/2007	Review impairment analysis for Saginaw and Interiors	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	7/18/2007	Review discontinued operations accounting plans	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	7/18/2007	Meeting with J. Garrett, M. Fraylick and A. Ranney to discuss worker's compensation allocations for 8-K segment footnote.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	7/18/2007	Review of worker's compensation allocations for 8-K segment disclosures.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2007	Review of Cadiz draft accounting memos related to deconsolidation and bankruptcy filing.	3.4	\$470	\$1,598	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2007	Review of underlying cashflow support and preliminary FAS 144 calculations related to Sandusky.	3.2	\$470	\$1,504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2007	Discussion with A. Reneaud related to "other" component of GM warranty settlement.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Meeting with J. Enzor and S. Sheckell to discuss the status of the BPO outsourcing project.	0.8	\$470	\$376	A2
Rothmund	Mario Valentin	MVR	Senior	7/19/2007	8k - Review/filing of legal information, including filing with the Spanish bankrupt & U.S. Bankrupt.	2.1	\$250	\$525	A2
Rothmund	Mario Valentin	MVR	Senior	7/19/2007	8k - Met with M. Sandelich to review the entries that have been booked to get an understanding	2.9	\$250	\$725	A2
Rothmund	Mario Valentin	MVR	Senior	7/19/2007	8k - Tie out of the entries to the supporting documentation provided by the company.	3.4	\$250	\$850	A2
Sheckell	Steven F.	SFS	Partner	7/19/2007	Review impairment analysis for Saginaw and Interiors	0.8	\$575	\$460	A2
Asher	Kevin F.	KFA	Partner	7/23/2007	Review of technical accounting matters related to Cadiz and other impairment locations	1.5	\$770	\$1,155	A2
Asher	Kevin F.	KFA	Partner	7/23/2007	Research related to the UAW labor agreement	1.3	\$770	\$1,001	A2
Miller	Nicholas S.	NSM	Manager	7/23/2007	Meeting with S. Sheckell to go through the derivative accounting policy.	0.7	\$330	\$231	A2
Ranney	Amber C.	ACR	Senior	7/25/2007	Dayton-Review GenPact Solution ID plan.	1.1	\$275	\$303	A2
Ranney	Amber C.	ACR	Senior	7/25/2007	Dayton-GenPact Solution ID plan - meeting with K. St. Romain and J. Simpson to discuss.	0.9	\$275	\$248	A2
Sheckell	Steven F.	SFS	Partner	7/25/2007	Review compensation related material related to bonus payments	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	7/25/2007	Review accounting for litigation related matters	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	7/25/2007	Discussion with K. St. Romain and A. Ranney regarding Dayton Accounts receivable transition to GenPact.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2007	Review of KPMG FAS 144 draft report.	1.5	\$470	\$705	A2
Ranney	Amber C.	ACR	Senior	7/26/2007	Dayton-Discussing the timeline and strategy for transitioning the DARSC to GenPact with J. Simpson, D. Unrue and F. Dunford.	2.1	\$275	\$578	A2
Sheckell	Steven F.	SFS	Partner	7/26/2007	Review accounting for securities litigation	0.8	\$575	\$460	A2
Simpson	Jamie	JS	Senior Manager	7/26/2007	Conf. call with D. Unrue, A. Ranney, K. St. Romain and S. Pacella to discuss Dayton transition to GenPact.	1.3	\$470	\$611	A2
Kearns	Matthew R.	MRK	Senior	7/30/2007	Powertrain - Reviewing audit workpapers related to W-Car warranty reserve DCX Tranche liability reversal including accounting memos	3.3	\$300	\$990	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	FAS 144 - Attended meeting with M. Sandelich to walk through the FAS 144 workpapers	1.1	\$250	\$275	A2
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	FAS 144 Quarterly Impairment Charge Step 1 Analysis (tie out of Cash flow model to the supporting workpapers).	2.7	\$250	\$675	A2
Rothmund	Mario Valentin	MVR	Senior	7/30/2007	FAS 144 Analysis Step 2 - (tie out of NBV to SAP/Hyperion)	2.9	\$250	\$725	A2
Sheckell	Steven F.	SFS	Partner	7/30/2007	Discontinued operations meeting with J. Williams and A. Brazier	0.6	\$575	\$345	A2
Asher	Kevin F.	KFA	Partner	7/31/2007	Review of status of shareholder lawsuits and related accounting and reporting matters	3.3	\$770	\$2,541	A2
Boehm	Michael J.	MJB	Manager	7/31/2007	Preparation of bonus calculation sensitivity analysis for compensation committee meeting.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	7/31/2007	Discussion with S. Sheckell regarding Compensation Committee presentation.	0.4	\$330	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2007	Discussion with J. Hendy related to Q2 expectations of E&Y valuation group related to KPMG impairment analysis.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2007	Review of client prepared technical accounting memo supporting rationale for Q2 FAS 144 impairment charge.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2007	Discussion with M. Rothmund relative to audit approach related to FAS 144 Q2 impairment charge.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2007	Review of client prepared technical accounting memo supporting rationale for Q2 GM Warranty-settlement charge.	1.1	\$470	\$517	A2
Hendy	James W.	JWH	Executive Director	7/31/2007	June 30 Impairment Personal Property Review	3.8	\$525	\$1,995	A2
Kearns	Matthew R.	MRK	Senior	7/31/2007	Powertrain - Reviewing client assistance package related to W-Car Warranty (part of Global GM/Delphi Warranty Settlement) Reserve and Developing an audit program.	0.7	\$300	\$210	A2
Kearns	Matthew R.	MRK	Senior	7/31/2007	Powertrain - Drafting language to summarize our procedures related DCX Truanche and W-Car Warranty Reserve into the Q2 07 SRM	0.8	\$300	\$240	A2
Kearns	Matthew R.	MRK	Senior	7/31/2007	AHG - Drafting and summarizing E&Y procedures related to the GM Warranty Settlement in the Q2 SRM	1.1	\$300	\$330	A2
Rothmund	Mario Valentin	MVR	Senior	7/31/2007	FAS 144 Analysis Step 2 - (tie out of NBV to SAP/Hyperion)	1.8	\$250	\$450	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/31/2007	Review accounting for legal settlement with T. Timko and D. Sherbin	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	7/31/2007	Meeting with D. Langford, K. St. Romain, S. Pacella and A. Ranney regarding AP transition plan.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	8/1/2007	Discussion with S. Sheckell regarding Compensation Committee presentation.	0.2	\$330	\$66	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Discussion with A. Brazier related to KPMG impairment analysis.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Discussion with J. Hendy related to E&Y observations regarding KPMG impairment analysis.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Discussion with J. Montgomery related to E&Y comments on GM warranty settlement technical accounting memo.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2007	Review of technical accounting memo related to GM warranty settlement.	1.1	\$470	\$517	A2
Hendy	James W.	JWH	Executive Director	8/1/2007	June 30 Impairment Personal Property Review	4.1	\$525	\$2,153	A2
Kearns	Matthew R.	MRK	Senior	8/1/2007	AHG- Reviewing draft TARS prepared internal accounting memo on the GM Global Warranty Settlement topic and verifying the exhibits in the memo agreed back to divisional ledgers.	1.2	\$300	\$360	A2
Kearns	Matthew R.	MRK	Senior	8/1/2007	Powertrain - Reviewing the GMT Cluster warranty reserve calculation workpapers.	1.8	\$300	\$540	A2
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	Meeting with A. Renaud to discuss questions on the AHG FAS 144 analysis	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	GMT 800 Cluster Warranty- Meeting with A. Renaud to walk through the documentation provided.	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	GMT 800 Cluster Warranty- Testing the lead schedule, noting a clerical error that was leading to a SAD adjustment.	1.4	\$250	\$350	A2
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	GMT 800 Cluster Warranty- Discussed error with AHG personal.	0.4	\$250	\$100	A2
Rothmund	Mario Valentin	MVR	Senior	8/1/2007	GMT Cluster Warranty- testing assumption and review of reasonableness of assumptions	2.9	\$250	\$725	A2
Saimoua	Omar Issam	OIS	Staff	8/1/2007	Conference call with J. Brooks and F. Manely to discuss W-Car calculation estimate.	0.8	\$220	\$176	A2
Saimoua	Omar Issam	OIS	Staff	8/1/2007	Met with Nijaruna to discuss the accounting memo prepared for the W-Car Warranty estimate.	1.2	\$220	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	8/1/2007	Met with Nijaruna to discuss the DCX Traunch liability reversal.	1.2	\$220	\$264	A2
Saimoua	Omar Issam	OIS	Staff	8/1/2007	Obtained supporting documents for W-Car warranty and audited for reasonableness and accuracy.	3.6	\$220	\$792	A2
Saimoua	Omar Issam	OIS	Staff	8/1/2007	Obtained all supporting documents relating to the W-Car warranty estimate and audited for reasonableness and understanding.	4.1	\$220	\$902	A2
Asher	Kevin F.	KFA	Partner	8/2/2007	Review of status of shareholder lawsuits and related accounting and reporting matters	4.2	\$770	\$3,234	A2
Boehm	Michael J.	MJB	Manager	8/2/2007	Refined sensitivity analysis for compensation committee based on discussions with K. Asher.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	8/2/2007	Met with K. Asher to discuss compensation committee meeting materials.	0.2	\$330	\$66	A2
Hendy	James W.	JWH	Executive Director	8/2/2007	June 30 Impairment Personal Property Review	3.9	\$525	\$2,048	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2007	AHG - Review GM warranty settlement - Cluster Motors	1.1	\$575	\$633	A2
Horner	Kevin John	KJH	Staff	8/2/2007	Meeting with D. Chamarro and M. Rothmund to discuss background around Cadiz Deconsolidation and necessary additional procedures needed to ensure deconsolidation entries were properly recorded for Q2.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	8/2/2007	AHG - Worked on additional procedures relating to consolidating journal voucher #346 to tie out Cadiz deconsolidation to ensure entries were properly recorded as of Q2.	1.6	\$220	\$352	A2
Krabill	Aaron J.	AJK	Senior Manager	8/2/2007	Review of the revised Q2 10-Q and discussion of comments with A. Kulikowski. Additional versions due to late adjustments recorded by Delphi.	2.4	\$470	\$1,128	A2
Rothmund	Mario Valentin	MVR	Senior	8/2/2007	GMT 800 Cluster Warranty- Finalized the tie out of the labor/material support	2.2	\$250	\$550	A2
Henning	Jeffrey M.	JMH	Partner	8/3/2007	AHG - Review GM warranty settlement - Cluster Motors	0.4	\$575	\$230	A2
Horner	Kevin John	KJH	Staff	8/3/2007	Worked on additional procedures relating to consolidating journal voucher #346 to tie out Cadiz deconsolidation to ensure entries were properly recorded as of Q2.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/3/2007	AHG - Auditing the GM Warranty Settlement, specifically the "Other Reserves" Category and determining impact of error on schedule related to Q2 filing	3.3	\$300	\$990	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Revisions to the Q2 SRM due to late discussion recorded by the Company.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Review of the revised Q2 10-Q and discussion of comments with A. Kulikowski. Additional versions due to late adjustments recorded by Delphi.	1.8	\$470	\$846	A2
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Reviewed tie-out of Cadiz accrual charge	0.7	\$250	\$175	A2
Saimoua	Omar Issam	OIS	Staff	8/3/2007	Discussed with Nijaruna the W-Car warranty estimate calculation and called Shedria for further explanation.	1.1	\$220	\$242	A2
Saimoua	Omar Issam	OIS	Staff	8/3/2007	Obtained new warranty estimate for the W-CAR and reperformed audit procedures.	1.3	\$220	\$286	A2
A2 Corporate Project Total:						<u>195.6</u>		<u>\$87,932</u>	
Financial Remediation									
Henning	Jeffrey M.	JMH	Partner	7/2/2007	Conf. call with D. Bayles re: Material Weakness remediation meeting debrief	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	Partner	7/5/2007	Review of Contract Policy re: contract admin material weakness	2.1	\$575	\$1,208	A2
Henning	Jeffrey M.	JMH	Partner	7/6/2007	Conf. call with D. Bayles re: Material Weakness remediation meeting debrief	0.5	\$575	\$288	A2
Henning	Jeffrey M.	JMH	Partner	7/6/2007	Review of D. Bayles' materials re: material weakness remediation for European trip	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2007	Conf. call with D. Bayles re: status of material weakness remediation	0.9	\$575	\$518	A2
Ranney	Amber C.	ACR	Senior	7/16/2007	Drafting the Material Weakness memo for the 2007 audit.	1.2	\$275	\$1,650	A2
Nicol	Jeremy M.	JMN	Staff	7/17/2007	Thermal-Performed inventory procedures.	3.1	\$140	\$434	A2
Rothmund	Mario Valentin	MVR	Senior	7/17/2007	Review 279 report from the Lockport location, noting that the quantities do not agree to the quantities in the ZAPI-Comp report. E&Y spent time to understand issue and concluded that Company needs to investigate further.	1.3	\$250	\$325	A2
Marold	Erick W.	EWM	Senior	7/18/2007	Financial Remediation - Meeting with. K. St. Romain and A. Brazier to discuss possible remediation strategies related to Tooling.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/18/2007	Call with N. Banks to understand why inventory test counts would not tie to the general ledger.	0.5	\$330	\$165	A2
Nicol	Jeremy M.	JMN	Staff	7/18/2007	Thermal-Discussed Lockport inventory issues with N. Banks	0.6	\$140	\$84	A2
Rothmund	Mario Valentin	MVR	Senior	7/18/2007	Call with Lockport to obtain the Company's perspective why the 279 report and the ZAPI-Comp report do not match.	0.7	\$250	\$175	A2
Ranney	Amber C.	ACR	Senior	7/19/2007	Drafting the Material Weakness memo for the 2007 audit.	3.1	\$275	\$2,613	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2007	Discussion re: tooling remediation plans.	0.6	\$575	\$345	A2
Marold	Erick W.	EWM	Senior	7/20/2007	Financial Remediation - Meeting with. K. St. Romain and A. Brazier to discuss possible remediation strategies related to Tooling.	1.7	\$275	\$468	A2
Ranney	Amber C.	ACR	Senior	7/20/2007	Drafting the Material Weakness memo for the 2007 audit.	0.6	\$275	\$2,063	A2
Krabill	Aaron J.	AJK	Senior Manager	7/23/2007	Discussion with E. Marold relating to the E&S fixed asset physical inventory relating to the fixed asset material weakness.	0.6	\$470	\$282	A2
Ranney	Amber C.	ACR	Senior	7/23/2007	Writing the 2007 Material Weakness memo.	3.9	\$275	\$1,073	A2
Miller	Nicholas S.	NSM	Manager	7/24/2007	Meeting with K. St. Romain to discuss the tooling remediation plan.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	7/24/2007	Meeting with S. Sheckell and E. Marold to discuss the tooling remediation plan.	0.9	\$330	\$297	A2
Ranney	Amber C.	ACR	Senior	7/24/2007	Writing the 2007 Material Weakness memo.	0.4	\$275	\$110	A2
Sheckell	Steven F.	SFS	Partner	7/24/2007	Review material weakness remediation plan related to tooling material weakness.	2.2	\$575	\$1,265	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2007	Tooling Material Weakness remediation plan review	1.0	\$575	\$575	A2
Marold	Erick W.	EWM	Senior	7/25/2007	Financial Remediation - Met with K. St. Romain to discuss our feedback regarding their tooling material weakness remediation presentation.	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	7/25/2007	Financial Remediation - Met with A. Brazier to discuss the Tooling remediation agenda prepared by the ICC group.	1.3	\$275	\$358	A2
Miller	Nicholas S.	NSM	Manager	7/25/2007	Meeting with A. Brazier and E. Marold to go through the tooling remediation plan.	0.8	\$330	\$264	A2
Miller	Nicholas S.	NSM	Manager	7/25/2007	Meeting with K. St Romain to discuss the tooling remediation plan.	1.0	\$330	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/25/2007	Meeting with A. Brazier, K. St. Romain, and divisional tooling remediation teams to discuss the plan for remediation of the tooling material weakness.	1.6	\$330	\$528	A2
Ranney	Amber C.	ACR	Senior	7/25/2007	Writing the 2007 Material Weakness memo.	2.5	\$275	\$688	A2
Marold	Erick W.	EWM	Senior	7/26/2007	E & S - Reviewed results and impact of the fixed asset physical inventory.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	7/31/2007	Financial Remediation - Created analysis by region and by division summarizing significant tooling balances at specific locations.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	7/31/2007	Financial Remediation - Attended Tooling material weakness remediation call.	2.1	\$275	\$578	A2
Miller	Nicholas S.	NSM	Manager	7/31/2007	Meeting with A. Brazier, K. St. Romain, and divisional assistant finance directors to discuss the tooling remediation plan.	2.5	\$330	\$825	A2
Simpson	Jamie	JS	Senior Manager	7/31/2007	Discussion with N. Miller and A. Krabill regarding tooling remediation plans.	0.6	\$470	\$282	A2
A2 Financial Remediation Project Total:						46.1		\$20,439	
Fresh Start Accounting									
Krabill	Aaron J.	AJK	Senior Manager	7/5/2007	Revisions to the fresh-start budget.	0.6	\$470	\$282	A2
Sherrock	Justin J.	JJS	Staff	7/11/2007	Attend all day meeting at KPMG in Philadelphia in regards to our SAS review of the tangible fixed asset valuation that KPMG performed on Delphi for Fresh Start Accounting purposes.	8.0	\$220	\$1,760	A2
Sheckell	Steven F.	SFS	Partner	7/16/2007	Fresh start accounting review of fixed assets planned accounting	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	7/17/2007	Conference call with J. Hendy to discuss the M&E fresh start valuation audit procedures.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	7/17/2007	Meeting with S. Sheckell, T. Timko, J. Williams and B. Murray to discuss the scoping for the M&E fresh start valuation.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	7/17/2007	Fresh start accounting review of fixed assets planned accounting	1.6	\$575	\$920	A2
Krabill	Aaron J.	AJK	Senior Manager	7/18/2007	Meeting with B. Murray to discuss various fresh start accounting matters.	1.4	\$470	\$658	A2
Sheckell	Steven F.	SFS	Partner	7/18/2007	Fresh start accounting review of fixed assets planned accounting	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/19/2007	Review of current fresh start accounting and valuation matters	2.3	\$770	\$1,771	A2
Krabill	Aaron J.	AJK	Senior Manager	7/19/2007	Attending the fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	7/19/2007	Fresh start accounting review of fixed assets planned accounting	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	7/24/2007	Call with S. Artale to discuss the status of the E&Y valuations team's review of the KPMG valuation.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Meeting with B. Murray, N. McNamara and K. Voigt to discuss the calculation of the Delphi business enterprise value.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	7/25/2007	Review of meeting material for the meeting to discuss calculation of Delphi enterprise value relative to long-term liabilities	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	7/26/2007	Meeting with J. Williams, B. Williams, J. Pritchett, S. Sheckell, K Voigt, N. McNamara, B. Heckler, S. Brin, W Shaw, A. Frankum and R. Berzinji to discuss the calculation of Delphi enterprise value relative to long-term liabilities.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	7/26/2007	Discussion with Rothschild, KPMG, J. Williams and B. Murray regarding purchase price used in fresh start accounting	1.0	\$575	\$575	A2
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Conference call with J. Hendy to discuss the status of the fresh start M&E valuation review.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	7/31/2007	Meeting with N. McNamara to discuss the fresh start M&E valuation and meeting with EY valuation team to review the latest draft of the valuation.	0.4	\$470	\$188	A2
A2 Fresh Start Accounting Project Total:						25.3		\$11,159	
Furukawa									
Horner	Kevin John	KJH	Staff	7/18/2007	Furukawa: updated the summary of audit differences schedule.	0.4	\$220	\$88	A2
Sheckell	Steven F.	SFS	Partner	7/19/2007	Review engagement letter	0.4	\$575	\$230	A2
A2 Furukawa Project Total:						0.8		\$318	
Interiors									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Horner	Kevin John	KJH	Staff	7/18/2007	Pulled Hyperion trial balances for the Interiors trial balance for scoping purposes.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	7/18/2007	Worked on coordination of inventory files relating to the Columbus inventory observation.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	7/19/2007	Thermal Audit: completed detail review of the Columbus tie out of inventory test counts performed by E. Aliff.	1.3	\$220	\$286	A2
A2 Interiors Project Total:						2.5		\$550	
IT Remediation									
Stille	Mark Jacob	MJS	Senior	7/2/2007	eTBR deficiency discussion with B. Garvey and K. Phelps.	0.2	\$250	\$2,550	A2
Stille	Mark Jacob	MJS	Senior	7/10/2007	Discussion with Delphi Internal Audit regarding deficiencies for Hyperion, DGL, & etbr walkthroughs.	0.9	\$250	\$2,550	A2
Stille	Mark Jacob	MJS	Senior	7/11/2007	Discussion with Delphi Internal Audit regarding deficiencies for Hyperion, DGL, & etbr walkthroughs.	0.4	\$250	\$2,550	A2
Stille	Mark Jacob	MJS	Senior	7/12/2007	Discussion with Delphi Internal Audit regarding deficiencies for Hyperion, DGL, & etbr walkthroughs.	0.3	\$250	\$2,550	A2
A2 IT Remediation Project Total:						1.8		\$10,200	
SAP Pre-Implementation									
Stille	Mark Jacob	MJS	Senior	7/2/2007	Follow-up discussion with R. Pillarisetty related to Test Director issues.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	7/6/2007	Review of documentation related to conversion on SharePoint/Test Director sites	1.1	\$250	\$275	A2
Stille	Mark Jacob	MJS	Senior	7/6/2007	Review of documentation related to conversion on SharePoint/Test Director sites	0.9	\$250	\$225	A2
Denard	Ashley N.	AND	Intern	7/9/2007	Review of DGL to SAP Workplan and Review of Documentation.	1.7	\$100	\$170	A2
Stille	Mark Jacob	MJS	Senior	7/9/2007	Testing and review of documentation for DGL to SAP conversion.	1.5	\$250	\$375	A2
Denard	Ashley N.	AND	Intern	7/10/2007	Review of Test Director Website and downloading of Test Documentation related to DGL (GL) Testing	1.9	\$100	\$190	A2
Stille	Mark Jacob	MJS	Senior	7/10/2007	Testing and review of documentation for DGL to SAP conversion.	1.8	\$250	\$450	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Denard	Ashley N.	AND	Intern	7/11/2007	Review of Test Director Website and downloading of Test Documentation related to DGL (GL) Testing	1.9	\$100	\$190	A2
Stille	Mark Jacob	MJS	Senior	7/11/2007	Testing and review of documentation for DGL to SAP conversion.	1.3	\$250	\$325	A2
Denard	Ashley N.	AND	Intern	7/12/2007	Review of Test Director Website and downloading of Test Documentation related to DGL (GL) Testing	1.6	\$100	\$160	A2
Stille	Mark Jacob	MJS	Senior	7/12/2007	Testing and review of documentation for DGL to SAP conversion.	4.8	\$250	\$1,200	A2
Denard	Ashley N.	AND	Intern	7/13/2007	Review of DGL to SAP Workplan and Review of Documentation.	0.7	\$100	\$70	A2
Denard	Ashley N.	AND	Intern	7/13/2007	Review of Test Director Website and downloading of Test Documentation related to DGL (GL) Testing	1.7	\$100	\$170	A2
Stille	Mark Jacob	MJS	Senior	7/13/2007	Testing and review of documentation for DGL to SAP conversion.	4.3	\$250	\$1,075	A2
Denard	Ashley N.	AND	Intern	7/16/2007	Downloaded test documentation for DGL to SAP Conversion.	2.0	\$100	\$200	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2007	Review status and audit plan	1.1	\$575	\$633	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2007	Review status and audit program	0.9	\$575	\$518	A2
Miller	Nicholas S.	NSM	Manager	7/16/2007	Meeting with J. Henning and S. Pacella to address the status of the DGL to SAP conversion.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	7/16/2007	Discussion with A.Bianco on status of SAP role redesign project.	1.5	\$330	\$495	A2
Stille	Mark Jacob	MJS	Senior	7/16/2007	Discussion with S. Pacella regarding conversion work status.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Senior	7/16/2007	Conversion work status - review of documentation.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Senior	7/16/2007	Conversion work status - follow-up regarding open items.	0.4	\$250	\$100	A2
Miller	Nicholas S.	NSM	Manager	7/17/2007	Review and documentation of audit procedures that will be required on AP pre and post implementation.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	7/17/2007	Meeting with K. Cash and M. Shukla to discuss process documentation and roles/responsibilities.	0.4	\$330	\$132	A2
Stille	Mark Jacob	MJS	Senior	7/17/2007	Discussion with S. Pacella regarding conversion work status.	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/17/2007	Conversion work status - review of documentation.	0.3	\$250	\$75	A2
Stille	Mark Jacob	MJS	Senior	7/17/2007	Conversion work status - follow-up regarding open items.	0.3	\$250	\$75	A2
Miller	Nicholas S.	NSM	Manager	7/18/2007	Meeting with K. St. Romain to discuss the SOX team's involvement in the Dacor to SAP implementation.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	7/18/2007	Met with J. Henning and N. Miller to discuss status of DGL to SAP project and status of our audit procedures.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	7/19/2007	Call with S. Pacella and J. Nolan to discuss the conversion status.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	7/19/2007	Meeting with J.Nolan to discuss project status for the DGL to SAP conversion.	0.9	\$330	\$297	A2
Stille	Mark Jacob	MJS	Senior	7/20/2007	Conference call with R. Romie and J. Nolan regarding GL account conversion process and documentation.	0.5	\$250	\$125	A2
Stille	Mark Jacob	MJS	Senior	7/20/2007	Time spent updating budget based on reliance of work of Internal Audit.	0.6	\$250	\$150	A2
Pacella	Shannon M.	SMP	Manager	7/23/2007	Meeting with B. Garvey and D. Steis to discuss audit program to be completed for DGL to SAP conversion.	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	7/26/2007	Update meeting with J. Henning to discuss project status.	0.4	\$330	\$132	A2
Ciungu	Roxana M.	RMC	Staff	7/27/2007	Update the workplan for Dacor.	1.2	\$140	\$168	A2
Pacella	Shannon M.	SMP	Manager	7/30/2007	Discussion with M. Stille to discuss status of evidence review.	0.4	\$330	\$132	A2
Stille	Mark Jacob	MJS	Senior	8/3/2007	Conference call with R. Pillarisetty, B. Garvey, D. Steis, & E. Pedersen to discuss status of DGL conversion project and documentation.	0.6	\$250	\$150	A2
A2 SAP Pre-Implementation Project Total:						46.8		\$11,373	
Saginaw Audit - 2007									
Miller	Nicholas S.	NSM	Manager	7/17/2007	Time spent budgeting and staffing for the Saginaw division given it will be added to the audit scope.	1.2	\$330	\$396	A2
Craig	Tashawna N.	TNC	Staff	7/24/2007	Agreed Key Metrics schedule to Hyperion TB.	0.3	\$140	\$42	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2007	Meeting with M. Boehm to discuss 2007 scheduling for Steering business.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Documented Steering's portion of the DASE deconsolidation charge.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Steering-Documented Steering's portion of the DASE deconsolidation charge.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Saginaw - Steering-Discussed with the D. Gustin the Account Receivable confirmation process and the data file needed to complete this procedure.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Saginaw - Steering-Completed the computer assisted audit tool request form in order to complete sample selection for accounts receivable confirmation testing.	1.2	\$220	\$264	A2
A2 Saginaw Audit Project Total:						5.7		\$1,637	
Saginaw Carve-Out Audit - 2006									
Averill	Pamela S.	PSA	Intern	7/2/2007	Duplicated key meeting notes for steering carve out audit	0.6	\$100	\$60	A2
Averill	Pamela S.	PSA	Intern	7/2/2007	Organized footnote support for carve out audit	1.7	\$100	\$170	A2
Averill	Pamela S.	PSA	Intern	7/2/2007	Transferred footnotes from v2 to v3 of financial statements, BS Bridge, and IS bridge	5.9	\$100	\$590	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Completed review notes relating to the 2005 allocations relating to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Completed review notes relating to the 2006 allocations relating to the carve-out financial statements.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Worked on documenting 2006 allocations.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Reviewed the 2006 balance sheet bridge for changes and ensure completeness.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-compiled the financial statements into binder in order to tie out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Assisted P. Averill with tie out version 3 of the financial statements for the carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Reviewed the changes between version 2 and version 3 to ensure all changes were made.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	7/2/2007	Steering-Drafted the Summary Review Memorandum for the carve-out.	3.1	\$220	\$682	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Reviewed the 2006 balance sheet bridge for changes and ensure completeness.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Obtained the DGL journal vouchers to support the worker's compensation accrual.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Reviewed Corporate's Summary Review Memorandum (SRM) attachments for inclusion in the carve-out SRM.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Reviewed the changes between version 2 and version 3 to ensure all changes were made.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Worked on documenting 2006 allocations.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Completed review notes relating to the 2006 allocations relating to the carve-out financial statements.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/3/2007	Steering-Drafted the Summary Review Memorandum for the carve-out.	3.1	\$220	\$682	A2
Averill	Pamela S.	PSA	Intern	7/5/2007	Transferred tick marks to 2005 Balance Sheet for carve out audit	1.4	\$100	\$140	A2
Averill	Pamela S.	PSA	Intern	7/5/2007	Organized workpaper references for 2006 income statement and balance sheet and 2005 balance sheet	2.1	\$100	\$210	A2
Averill	Pamela S.	PSA	Intern	7/5/2007	Transferred tick marks from v3 of the financial statements to binder, verifying cross references	2.9	\$100	\$290	A2
Boehm	Michael J.	MJB	Manager	7/5/2007	Status update meeting with M. Hatzfeld regarding Saginaw Carve-Out audit.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	7/5/2007	Discussed review notes related to balance sheet and income statement bridge with D. Chamarro.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	7/5/2007	Completed workpaper documentation related to PRP and Lump Sum liabilities for carve out audit.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	7/5/2007	Review of Saginaw carve-out SRM	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	7/5/2007	Review of cash flow statement model utilized for carve-out financial statements.	1.6	\$330	\$528	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Discussed open items and review notes relating to the 2005 allocations relating to the carve-out financial statements with M. Boehm.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Completed review notes relating to the 2005 allocations relating to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Discussed open items and review notes relating to the 2006 allocations relating to the carve-out financial statements with M. Boehm.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Update meeting with M. Hatzfeld discussing status of work.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Documented the GM flowback accrual.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Provided assistance to intern relating to tying the financial statement footnotes.	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Worked on documenting 2006 allocations.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	7/5/2007	Steering-Completed review notes relating to the 2006 allocations relating to the carve-out financial statements.	2.2	\$220	\$484	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2007	Review of latest version of audited financial statements.	3.3	\$470	\$1,551	A2
Marold	Erick W.	EWM	Senior	7/5/2007	Prepared letter of representation and legal letter.	1.7	\$275	\$468	A2
Marold	Erick W.	EWM	Senior	7/5/2007	Preparation of multi-location scoping memo.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	7/5/2007	Reviewed and revised the audit strategy memo.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	7/5/2007	Review of consolidated income statement and balance sheet for consideration in multi-location approach.	2.1	\$275	\$578	A2
Averill	Pamela S.	PSA	Intern	7/6/2007	Documented support for historical averages used in 2005 OPEB and Workers' Comp. Exp.	1.3	\$100	\$130	A2
Averill	Pamela S.	PSA	Intern	7/6/2007	Organized workpaper references for 2006 income statement and balance sheet and 2005 balance sheet	2.6	\$100	\$260	A2
Averill	Pamela S.	PSA	Intern	7/6/2007	Documented support for 2006 and 2005 OPEB schedule	2.7	\$100	\$270	A2
Boehm	Michael J.	MJB	Manager	7/6/2007	Review of cash flow statement model utilized for carve-out financial statements.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	7/6/2007	Review of carve-out financial statement tie-out.	3.1	\$330	\$1,023	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Discussed open items and review notes relating to the 2006 allocations relating to the carve-out financial statements with M. Boehm.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Documented the GM flowback accrual.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Obtained the DGL journal vouchers to support the worker's compensation accrual.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Completed review notes relating to the 2005 allocations relating to the carve-out financial statements.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Update meeting with M. Hatzfeld discussing status of work.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Worked on documenting 2006 allocations.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Steering-Completed review notes relating to the 2006 allocations relating to the carve-out financial statements.	2.7	\$220	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2007	Meeting with engagement team to obtain audit status update.	1.7	\$470	\$799	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2007	Review of client-prepared GAAP checklist.	3.1	\$470	\$1,457	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2007	Review of responses from international teams related to questions posed in response to initial draft deliverables received.	3.2	\$470	\$1,504	A2
Marold	Erick W.	EWM	Senior	7/6/2007	Prepared letter of representation and legal letter.	0.4	\$275	\$110	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Discussed cash flow model with E. Reinhert.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Explained procedures to intern relating to the tying of audited balance sheet bridge to financial statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Reviewed the tie out of audited balance sheet bridge to financial statements which was completed by intern.	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Tied financial statements with updated footnote support.	1.7	\$220	\$374	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Tied the Debtor in Possession Balance sheet and income statement bridge to the financial statements.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	7/9/2007	Carve-out-Reviewed the client prepared cash flow model for reasonableness.	1.9	\$220	\$418	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/9/2007	Clearing special attrition review notes.	1.8	\$275	\$495	A2
Aliff	Elbert J.	EJA	Intern	7/10/2007	Updating workpapers with the updated financial information for the foreign entities financial statements.	1.2	\$100	\$120	A2
Aliff	Elbert J.	EJA	Intern	7/10/2007	Calculated exchange rates for the foreign currency calculations of the clients foreign entities.	1.4	\$100	\$140	A2
Chamarro	Destiny D.	DDC	Staff	7/10/2007	Carve-out-Discussed key carve-out topics with M. Hatzfeld.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/10/2007	Carve-out-Meet with M. Swastek to discuss executive compensation.	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	7/10/2007	Carve-out-Updated Summary Review Memorandum to reflect management's review notes.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	7/10/2007	Carve-out-Reviewed the client prepared cash flow model for reasonableness.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	7/10/2007	Carve-out-Tied the Debtor in Possession Balance sheet and income statement bridge to the financial statements.	2.1	\$220	\$462	A2
Henning	Jeffrey M.	JMH	Partner	7/10/2007	Status update on carve out audit and status of sale	0.9	\$575	\$518	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Completed the significant account scoping analysis.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Provided assistance to D. Kersh while he was auditing the cash flow model.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Meet with M. Swastek to discuss executive compensation.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Tied the Debtor in Possession Balance sheet and income statement bridge to the financial statements.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Updated Summary Review Memorandum to reflect management's review notes.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Explained audit procedures relating to the cash flow model to intern.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Tied financial statements with updated footnote support.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	7/11/2007	Carve-out-Documented the Executive compensation allocation for inclusion in carve-out workpapers.	1.9	\$220	\$418	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kersh	Andrew V.	AVK	Intern	7/11/2007	Carve-out- Agreed Corporate allocations to Balance Sheet bridge to ensure completeness.	1.2	\$100	\$120	A2
Kersh	Andrew V.	AVK	Intern	7/11/2007	Carve-out-Agreed balances from the individual trial balance cash flows to the audited balance at12/31/2006.	2.1	\$100	\$210	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Provided assistance to D. Kersh while he was auditing the cash flow model.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Tied the Debtor in Possession Balance sheet and income statement bridge to the financial statements.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Updated Summary Review Memorandum to reflect management's review notes.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Discussed key carve-out topics with M. Hatzfeld.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Completed the significant account scoping analysis.	1.5	\$220	\$330	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Documented the Executive compensation allocation for inclusion in carve-out workpapers.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	7/12/2007	Carve-out-Explained audit procedures relating to the cash flow model to D. Kersh.	1.9	\$220	\$418	A2
Kersh	Andrew V.	AVK	Intern	7/12/2007	Carve-out- Agreed Corporate allocations to Balance Sheet bridge to ensure completeness.	2.3	\$100	\$230	A2
Kersh	Andrew V.	AVK	Intern	7/12/2007	Carve-out-Re-performed client provided cash flow model ensuring accuracy.	4.9	\$100	\$490	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Discussed key carve-out topics with M. Hatzfeld.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Explained audit procedures relating to the cash flow model to D. Kersh.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Tied financial statements with updated footnote support.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Provided assistance to D. Kersh while he was auditing the cash flow model.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Organized workpapers for review.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Updated Summary Review Memorandum to reflect management's review notes.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Carve-out-Completed the significant account scoping analysis.	2.6	\$220	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kersh	Andrew V.	AVK	Intern	7/13/2007	Carve-out-Re-performed client provided cash flow model ensuring accuracy.	7.6	\$100	\$760	A2
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Correspondence with N. Miller and M. Hatzfeld regarding Steering engagement letter.	0.2	\$140	\$28	A2
Chamarro	Destiny D.	DDC	Staff	7/16/2007	Carve-out-Call with E. Reinhert to discuss our questions relating to the cash flow model.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Steering-Explained to S. Craig how to document the cash account for the Suzhou location.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Steering-Reviewed the cash workpapers for Suzhou's cash.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/23/2007	Steering-Reviewed significant account analysis for completeness and updated analysis with client explanations.	1.1	\$220	\$242	A2
Craig	Tashawna N.	TNC	Staff	7/23/2007	Reviewed account reconciliations for the Steering-China location	1.6	\$140	\$224	A2
Craig	Tashawna N.	TNC	Staff	7/23/2007	Prepare Saginaw workpapers for manager review	2.4	\$140	\$336	A2
Boehm	Michael J.	MJB	Manager	7/24/2007	Detail review of executive compensation allocation for carve out audit.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	7/24/2007	Discussed Saginaw Carve Out audit bridge workpapers with M. Hatzfeld.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	7/24/2007	Cleared review notes related to Corporate allocation workpapers for 2006 carve out audit.	1.3	\$330	\$429	A2
Chamarro	Destiny D.	DDC	Staff	7/24/2007	Steering-Discusses Michigan Single Business tax issues with client.	0.4	\$220	\$88	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2007	Status review on deal and finalization of audit	1.1	\$575	\$633	A2
Boehm	Michael J.	MJB	Manager	7/25/2007	Cleared review notes related to Steering carve out audit workpapers.	0.4	\$330	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/25/2007	Steering-Discussed status, open items and Michigan Single Business Tax issues with M. Hatzfeld.	2.1	\$220	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2007	Meeting with M. Boehm to review carve-out allocation working papers.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2007	Meeting with D. Chamarro to prepare open items list and discuss status of carve-out audit requests.	2.5	\$470	\$1,175	A2
Henning	Jeffrey M.	JMH	Partner	7/26/2007	Review of draft carve out financial statements	1.6	\$575	\$920	A2
Henning	Jeffrey M.	JMH	Partner	7/26/2007	Review international audit update reports	1.9	\$575	\$1,093	A2
Henning	Jeffrey M.	JMH	Partner	7/27/2007	Review of draft carve out financial statements	1.6	\$575	\$920	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/29/2007	Review of revised financial statement draft	1.4	\$575	\$805	A2
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Steering-Updated Summary Review Memorandum for the carve-out audit.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Steering-Reviewed the Consolidated Account balance analysis as a part of the planning process.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Steering-Updated carve-out adjustment support to include all workpapers.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	7/30/2007	Steering-Tested cash flow model input data to gain comfort with cash flow model. Input data included carve-out adjustments, balance sheet balances and Fx rates.	2.1	\$220	\$462	A2
Craig	Tashawna N.	TNC	Staff	7/30/2007	Assisted D. Chamarro in the preparation of the reporting package for Saginaw	1.8	\$140	\$252	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2007	Status update review	0.7	\$575	\$403	A2
Boehm	Michael J.	MJB	Manager	7/31/2007	Review of Saginaw carve out cash flow statement model.	1.4	\$330	\$462	A2
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Steering-Reviewed the Consolidated Account balance analysis as a part of the planning process.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Steering-Discussed carve-out issues/key topics with M. Hatzfeld.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Steering-Reperformed Steering's cash flow model in order to gain comfort with model.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Steering-Accumulated documents/workpapers to assemble release package.	2.7	\$220	\$594	A2
Chamarro	Destiny D.	DDC	Staff	7/31/2007	Steering-Tested cash flow model input data to gain comfort with cash flow model. Input data included carve-out adjustments, balance sheet balances and Fx rates.	3.4	\$220	\$748	A2
Boehm	Michael J.	MJB	Manager	8/1/2007	Review of Saginaw carve out cash flow statement model.	0.6	\$330	\$198	A2
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Documented the training fund accrual carve-out adjustment for inclusion into the carve-out workpapers.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Tested the Debtor in Possession cash flow statement for the carve-out audit.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Updated AWS file with recently created carve-out documents.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-drafted cash flow memo documenting our audit procedures.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Reperformed Steering's cash flow model in order to gain comfort with model.	3.1	\$220	\$682	A2
Chamarro	Destiny D.	DDC	Staff	8/1/2007	Steering-Tested cash flow model input data to gain comfort with cash flow model. Input data included carve-out adjustments, balance sheet balances and Fx rates.	4.1	\$220	\$902	A2
Boehm	Michael J.	MJB	Manager	8/2/2007	Discussed Jobs Bank allocation with D. Chamarro.	0.4	\$330	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Steering-drafted cash flow memo documenting our audit procedures.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Steering-Reperformed Steering's cash flow model in order to gain comfort with model.	3.2	\$220	\$704	A2
Chamarro	Destiny D.	DDC	Staff	8/2/2007	Steering-Tested cash flow model input data to gain comfort with cash flow model. Input data included carve-out adjustments, balance sheet balances and Fx rates.	3.2	\$220	\$704	A2
Craig	Tashawna N.	TNC	Staff	8/2/2007	Assisted in the testing of the cash flow statement for Saginaw	1.6	\$140	\$224	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Steering-drafted cash flow memo documenting our audit procedures.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Steering-Tested cash flow model input data to gain comfort with cash flow model. Input data included carve-out adjustments, balance sheet balances and Fx rates.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Steering-Updated carve-out adjustment support binder to include all workpapers.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Steering-Tested the Debtor in Possession cash flow statement for the carve-out audit.	2.4	\$220	\$528	A2
A2 Saginaw Carve-Out Project Total:						217.2		\$51,710	
A2 Project Total:						568.2		\$201,303	
Tax Bankruptcy - A3									
Blank	Jacob M.	JMB	Partner	7/9/2007	Preparation for call with client.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	7/9/2007	Weekly status update call with Company tax department, Skadden, R. Ward and M. Ericson	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	7/9/2007	Reviewing SEC filings for 382 purposes and in preparation for call with Skadden.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	7/9/2007	Weekly status update with J. Whitson, S. Gale, B. Sparks, M. Lewis, R. Ward, H. Tucker, and Skadden.	0.3	\$550	\$165	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ward	Richard D.	RDW	Executive Director	7/9/2007	Weekly status update call with Company tax department, Skadden, J. Blank and M. Ericson	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	7/10/2007	Call with A. Feinberg (Skadden) regarding SEC filings.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	7/10/2007	Prepare email to R. Ward and H. Tucker regarding call with A. Feinberg (Skadden) related to SEC filings.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	7/10/2007	Reviewing SEC filings for 382 purposes and in preparation for call with Skadden.	0.4	\$550	\$220	A3
Blank	Jacob M.	JMB	Partner	7/16/2007	Weekly status call with management, Skadden, H. Tucker, and R. Ward.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	7/16/2007	Weekly status call with management, Skadden, J. Blank, and R. Ward.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	7/16/2007	Weekly status call with management, Skadden, J. Blank, and H. Tucker	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	7/16/2007	Revisions to cash tax models dealing with alternative effective dates and repatriation plans	2.3	\$750	\$1,725	A3
Blank	Jacob M.	JMB	Partner	7/17/2007	Call with tax department management, Skadden, R. Ward, H. Tucker, C. Tosto and A. Voortman to discuss terms of the new restructuring plan	1.3	\$750	\$975	A3
Blank	Jacob M.	JMB	Partner	7/17/2007	Follow-up with H. Tucker and R. Ward regarding analysis necessary as a result of the revised plan	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	7/17/2007	Call with tax department management, Skadden, R. Ward, J. Blank, C. Tosto and A. Voortman to discuss terms of the new restructuring plan	1.6	\$750	\$1,200	A3
Tucker	Howard J.	HJT	Partner	7/17/2007	Follow-up with R. Ward and J. Blank regarding analysis necessary as a result of the revised plan	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	7/17/2007	Follow-up with H. Tucker and J. Blank regarding analysis necessary as a result of the revised plan	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	7/17/2007	Call with tax department management, Skadden, H. Tucker, J. Blank, C. Tosto and A. Voortman to discuss terms of the new restructuring plan	1.5	\$750	\$1,125	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Blank	Jacob M.	JMB	Partner	7/18/2007	Call with tax department management, Skadden, R. Ward, H. Tucker, C. Tosto and A. Voortman to discuss terms of the new restructuring plan	1.3	\$750	\$975	A3
Tosto	Cathy I.	CIT	Partner	7/18/2007	Review announcement on equity plan and review materials prior to call	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	7/18/2007	Conference call with Delphi and Skadden teams related to new emergence plan	1.0	\$680	\$680	A3
Tucker	Howard J.	HJT	Partner	7/18/2007	Call with tax department management, Skadden J. Blank, C. Tosto and A. Voortman to discuss terms of the new restructuring plan	1.0	\$750	\$750	A3
Tucker	Howard J.	HJT	Partner	7/18/2007	Analysis regarding new restructuring plan.	1.8	\$750	\$1,350	A3
Blank	Jacob M.	JMB	Partner	7/19/2007	Call with Sensenbrenner, R. Ward and H. Tucker regarding information requested by J. Sheehan and J. Whitson	0.6	\$750	\$450	A3
Tosto	Cathy I.	CIT	Partner	7/19/2007	Discussion with J. Whitson and D. Kelley on IRS exam and bankruptcy expenses	0.8	\$680	\$544	A3
Tucker	Howard J.	HJT	Partner	7/19/2007	Follow-up call with Gross, Sensenbrenner and R. Ward regarding new plan framework.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	7/19/2007	Call with Sensenbrenner J. Blank and R. Ward regarding information requested by J. Sheehan and J. Whitson	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	7/19/2007	Delphi - review new plan	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	7/19/2007	Follow-up call with Gross, Sensenbrenner and H. Tucker regarding new plan framework.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	7/19/2007	Call with Sensenbrenner, J. Blank and H. Tucker regarding information requested by J. Sheehan and J. Whitson	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	7/19/2007	Review updated emergence plan information, prepare outline addressing 382(l)(5) issues.	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	7/20/2007	Delphi - new plan - 38 (d)(5) issues	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	7/20/2007	Draft calculations regarding (l)(5) status of new plan framework, discussions regarding same with H. Tucker	2.1	\$750	\$1,575	A3
Blank	Jacob M.	JMB	Partner	7/22/2007	Reviewing 382(l)(5)/(6) analysis in light of proposed new deal.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	7/23/2007	Participate in weekly status update call with J. Whitson, S. Gale, Skadden, H. Tucker, R. Ward and M. Ericson	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	7/23/2007	Call with R. Ward, H. Tucker and S. Gale regarding COD calculations.	0.2	\$550	\$110	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Ericson	Molly	ME	Manager	7/23/2007	Status discussion with R. Ward.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	7/23/2007	Weekly status call with J. Whitson, S. Gale, and Skadden	0.5	\$550	\$275	A3
Ericson	Molly	ME	Manager	7/23/2007	Reviewing 382(l)(5)/(6) analysis under new plan.	0.8	\$550	\$440	A3
Ericson	Molly	ME	Manager	7/23/2007	Reviewing and summarizing SEC filings.	1.1	\$550	\$605	A3
Tosto	Cathy I.	CIT	Partner	7/23/2007	Bankruptcy call with C. Gross of Skadden, J. Whitson and various members of the Delphi tax group, J. Blank, H. Tucker, R. Ward, and M. Erickson.	0.5	\$680	\$340	A3
Tucker	Howard J.	HJT	Partner	7/23/2007	Discussion with M. Ericson and H. Tucker regarding (l)(5)/(l)(6) schedules and work plan.	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	7/23/2007	Participate in weekly status update call with Whitson, Gale, Skadden, J. Blank, R. Ward and M. Ericson	1.4	\$750	\$1,050	A3
Tucker	Howard J.	HJT	Partner	7/23/2007	Reviewing 382(l)(5)/(6) analysis in light of proposed new deal.	1.6	\$750	\$1,200	A3
Ward	Richard D.	RDW	Executive Director	7/23/2007	Revisions to (l)(5)/(l)(6) analysis	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	7/23/2007	Follow-up on (l)(5)/(l)(6) schedules and work plan, discuss with M. Ericson and H. Tucker	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	7/23/2007	Review information regarding new equity purchase commitment agreement	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	7/23/2007	Participate in weekly status update call with Whitson, Gale, Skadden, H. Tucker, J. Blank and M. Ericson	1.4	\$750	\$1,050	A3
Blank	Jacob M.	JMB	Partner	7/30/2007	Weekly status update with J. Whitson, S. Gale, B. Sparks, R. Ward, M. Ericson, and Skadden.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	7/30/2007	Weekly status update with J. Whitson, S. Gale, B. Sparks, J. Blank, R. Ward, and Skadden.	0.5	\$550	\$275	A3
Tosto	Cathy I.	CIT	Partner	7/30/2007	Emergence Tax Planning mtg w/ J. Whitson, B. Sparks, S. Gale, Lewis; Skadden: Gross, Sensenbrenner, Feinberg, H. Tucker, R. Ward, J. Blank, M. Ericson, D. Kelley, and C. Tosto	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	7/30/2007	Participate in weekly status call	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	8/1/2007	Correspondence with R. Ward, H. Tucker and C. Gross (Skadden) regarding status of analyses.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/1/2007	Discussion with R. Ward and H. Tucker regarding to-do's from weekly meeting	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/1/2007	Reviewing Schedules 13g/d recently filed for 382 purposes.	1.7	\$550	\$935	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Blank	Jacob M.	JMB	Partner	8/2/2007	Reviewing 382(l)(5)/(6) analysis in light of proposed new deal.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	8/2/2007	Call with A. Feinberg (Skadden) and R. Ward to discuss recently filed Schedules 13D	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	8/2/2007	Reviewing and discussing additional investors agreement with R. Ward for purposes of evaluating potential impact on 382(l)(5).	0.8	\$550	\$440	A3
Ericson	Molly	ME	Manager	8/2/2007	Calls with R. Ward and A. Feinberg (Skadden) regarding additional investors agreement and potential impact on 382(l)(5).	0.9	\$550	\$495	A3
Ericson	Molly	ME	Manager	8/2/2007	Discussing recently filed Schedules 13D with R. Ward for purposes of determining potential impact on Sec. 382.	1.2	\$550	\$660	A3
A3 Project Subtotal:						50.0		\$35,189	
Tax International - A3									
Keown	Karen M.	KMK	Senior Manager	7/2/2007	Delphi Update discussion with M. Mukhtar.	0.3	\$600	\$180	A3
Mukhtar	Mark J.	MJM	Partner	7/2/2007	Delphi Intl - conf. call w/ A. Voortman regarding restructuring.	0.9	\$680	\$612	A3
Grabow	Kimberly A.	KAG	Intern	7/5/2007	Met with K. Keown and M. Mukhtar to discuss the excel spreadsheet with the tax basis amount and FMV amounts for entities with a tax basis over \$25M.	0.6	\$150	\$90	A3
Grabow	Kimberly A.	KAG	Intern	7/5/2007	Created excel spreadsheet for K. Keown and M. Mukhtar that showed the tax basis amounts, the FMV for 2005, and the FMV for 2006 for entities with a basis over \$25M.	1.9	\$150	\$285	A3
Keown	Karen M.	KMK	Senior Manager	7/5/2007	Meet with K. Grabow and M. Mukhtar re: basis and estimated FMV of foreign subs	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	7/5/2007	Revise basis and estimated fair market value modeling for cash D reorganization.	1.2	\$600	\$720	A3
Keown	Karen M.	KMK	Senior Manager	7/5/2007	Discuss results with M. Mukhtar and draft correspondence to B. Sparks accordingly.	1.2	\$600	\$720	A3
Mukhtar	Mark J.	MJM	Partner	7/5/2007	Discussion w/ K. Keown and K. Grabow	0.7	\$680	\$476	A3
Keown	Karen M.	KMK	Senior Manager	7/9/2007	Follow-up on status of Delphi's updated international restructuring plan with M. Mukhtar .	0.3	\$600	\$180	A3
Voortman	Anna	AV	Partner	7/9/2007	Review alternatives for offshore bank funding proposal	1.2	\$750	\$900	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	7/11/2007	Conf Call with A. Voortman and M. Mukhtar to discuss Section 956 planning for Delphi	1.2	\$600	\$720	A3
Mukhtar	Mark J.	MJM	Partner	7/11/2007	Discussion with A. Voortman and K. Keown re: planning alternatives.	1.4	\$680	\$952	A3
Voortman	Anna	AV	Partner	7/11/2007	Review alternatives for offshore bank funding proposal	2.3	\$750	\$1,725	A3
Mukhtar	Mark J.	MJM	Partner	7/12/2007	Conference call with B. Sparks and A. Voortman re: plans	1.7	\$680	\$1,156	A3
Mukhtar	Mark J.	MJM	Partner	7/12/2007	Delphi Int'l meeting with B. Sparks and J. Erickson re: Holdco implementation	3.9	\$680	\$2,652	A3
Bakke	Don	DWB	Senior Manager	7/13/2007	Call with A. Voortman to discuss Brazilian restructuring issues, debt pushdown and Foreign holdco formation	0.9	\$650	\$585	A3
Ferguson	Stephen J.	SJF	Executive Director	7/13/2007	Discuss cash D reorg issues for Brazilian restructuring w/ M. Mukhtar & K. Keown	0.4	\$680	\$272	A3
Keown	Karen M.	KMK	Senior Manager	7/13/2007	Schedule meeting with A. Voortman and M. Mukhtar to discuss Section 304 and Section 956 alternatives.	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	7/13/2007	Follow-up with local country affiliates re: implications of new SCS/Sarl structure.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	7/13/2007	Review status of Delphi international restructuring with M. Mukhtar and consider U.S. tax implications of Section 304 and Section 956 alternatives.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	7/13/2007	Discuss international restructuring with M. Mukhtar and evaluate U.S. tax treatment of Cash D planning in Brazil.	1.4	\$600	\$840	A3
Mukhtar	Mark J.	MJM	Partner	7/13/2007	Review status of Delphi international restructuring with K. Keown and consider U.S. tax implications of Section 304 and Section 956 alternatives.	0.7	\$680	\$476	A3
Mukhtar	Mark J.	MJM	Partner	7/13/2007	Call with A. Voortman and K. Keown to discuss next steps	0.9	\$680	\$612	A3
Voortman	Anna	AV	Partner	7/13/2007	Review alternatives for offshore bank funding proposal	2.2	\$750	\$1,650	A3
Carey	Gemma	GC	Staff	7/16/2007	Prepare email regarding UK/Lux issues	0.9	\$200	\$180	A3
Hawai	Peter	PH	Manager	7/16/2007	Review implications of SCS/Sarl structure - local country - Hungarian tax implications.	1.5	\$550	\$825	A3
Keown	Karen M.	KMK	Senior Manager	7/16/2007	Review correspondence on Delphi Brazil planning	0.3	\$600	\$180	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	7/16/2007	Consolidate local country responses for potential sale of eastern European entities to Lux SCS/Sarl.	0.8	\$600	\$480	A3
Magrath	James M.	JMM	Senior Manager	7/16/2007	UK tax issues on contribution of UK co to Lux	0.3	\$650	\$195	A3
Mukhtar	Mark J.	MJM	Partner	7/16/2007	Call w/ A. Voortman and K. Keown re: updated proposal for Thursday meeting.	0.8	\$680	\$544	A3
Randall	James	JR	Manager	7/16/2007	Review updated stepplan and consider UK tax implications of proposed transfer of UK subs to Lux	1.0	\$550	\$550	A3
Voortman	Anna	AV	Partner	7/16/2007	Review tax attributes and develop alternative tax structures that will accommodate business objectives associated with the bankruptcy emergence plan.	1.4	\$750	\$1,050	A3
Keown	Karen M.	KMK	Senior Manager	7/17/2007	Follow-up on local country comments for proposed tax planning and answer questions from foreign affiliates on proposed structure.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	7/17/2007	Review information to prepare for Delphi meeting with B. Sparks	0.8	\$600	\$480	A3
Voortman	Anna	AV	Partner	7/17/2007	Review tax attributes and develop alternative tax structures that will accommodate business objectives associated with the bankruptcy emergence plan.	2.5	\$750	\$1,875	A3
Huysmans	Serge	SH	Partner	7/18/2007	Meeting to understand emergence strategy that was announced, and align the current offshore structure to accommodate the necessary bank financing and collateral issues	7.8	\$750	\$5,850	A3
Keown	Karen M.	KMK	Senior Manager	7/18/2007	Conf call with M. Mukhtar to review proposed structure as a result of meeting with B. Sparks and Mike.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	7/18/2007	Meeting with B. Sparks, M. Mukhtar, A. Voortman, and S. Huysmans to discuss proposed international restructuring to accomplish treasury/business objectives upon emergence.	5.8	\$600	\$3,480	A3
Voortman	Anna	AV	Partner	7/18/2007	Meeting to understand emergence strategy that was announced, and align the current offshore structure to accommodate the necessary bank financing and collateral issues	7.8	\$750	\$5,850	A3
Kelley	Daniel F.	DFK	Partner	7/19/2007	Discussion and analysis regarding bankruptcy emergence plan	1.1	\$680	\$748	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Kelley	Daniel F.	DFK	Partner	7/19/2007	Meeting with J. Whitson to discuss bankruptcy expenses	1.1	\$680	\$748	A3
Keown	Karen M.	KMK	Senior Manager	7/19/2007	Follow-up with S. Huysmans on next steps from 7/18 meeting. (sending documents to Serge/Alex for preparation of slide deck)	0.6	\$600	\$360	A3
Voortman	Anna	AV	Partner	7/19/2007	Discuss strategies to accomplish collateralization of offshore bank funding to meet lender's needs	1.9	\$750	\$1,425	A3
Bakke	Don	DWB	Senior Manager	7/20/2007	Consulting regarding proposed Brazilian/other foreign Sub internal restructuring.	1.6	\$650	\$1,040	A3
Gibney	Brian B.	BBG	Partner	7/21/2007	Discussion with A. Voortman, K. Simpson, and D. Bakke regarding proposed structure	1.0	\$750	\$750	A3
Bakke	Don	DWB	Senior Manager	7/23/2007	Reviewing proposed foreign subsidiary restructuring.	0.6	\$650	\$390	A3
Bakke	Don	DWB	Senior Manager	7/23/2007	Discussion with A. Voortman regarding proposed foreign subsidiary restructuring.	0.4	\$650	\$260	A3
Huysmans	Serge	SH	Partner	7/23/2007	Conference call with A. Voortman and M. Mukhtar re: general reorganization slides and preparation of slides circulated per e-mail to E&Y U.S. team on July 23.	1.7	\$750	\$1,275	A3
Mukhtar	Mark J.	MJM	Partner	7/23/2007	Discussion w/ A. Voortman, S. Huysmans, and K. Keown regarding updated structure	0.8	\$680	\$544	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	7/23/2007	Call with S. Huymans, K. Keown and A. Voortman on status of the file and prepaton of slides	0.7	\$550	\$385	A3
Voortman	Anna	AV	Partner	7/31/2007	Analysis and discussion regarding Brazilian tax law to the proposed restructuring of the Brazilian operations to achieve a more efficient Brazilian structure.	1.5	\$750	\$1,125	A3
Huysmans	Serge	SH	Partner	8/3/2007	Meeting with B. Sparks, M. Mukhtar and A. Voortman re proposed reorganization steps.	6.0	\$750	\$4,500	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/3/2007	Conference call with M. Mukhtar and K. Keown plus e-mail	1.2	\$650	\$780	A3
Voortman	Anna	AV	Partner	8/3/2007	Meeting to review and analyze alternative bank proposals for establishing debt structure post bankruptcy emergence.	8.0	\$750	\$6,000	A3
A3 Project Subtotal:						88.7		\$59,772	
A3 Project Total:						138.7		\$94,961	

Fee Application Preparation

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Averill	Pamela S.	PSA	Intern	7/6/2007	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	
Boehm	Michael J.	MJB	Manager	7/6/2007	Accumulation of information related to preparation of fee application.	0.4	\$330	\$132	
Chamarro	Destiny D.	DDC	Staff	7/6/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	7/6/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	7/6/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	7/6/2007	Accumulation of information related to preparation of fee application.	0.6	\$575	\$345	
Skonieczny	Jenifer L.	JLS	Intern	7/6/2007	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Stille	Mark Jacob	MJS	Senior	7/6/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	7/9/2007	Preparation of June Access database for bankruptcy billing process.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	7/9/2007	Update MASTER Employees and MASTER Code Combo for June invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	7/9/2007	Begin formatting June time and expense download for invoice preparation.	1.9	\$140	\$266	
Tosto	Cathy I.	CIT	Partner	7/9/2007	Prepare tax fee analysis for June accrual for S. Gale	0.5	\$575	\$288	
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with B. Hamblin regarding Delphi T&E Download - June.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Correspondence with B. Hamblin, N. Miller and E. Marold regarding status of holdback payment.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/10/2007	Calculation of June invoice estimate for Company accrual per N. Miller and J. Lamb.	1.2	\$140	\$168	
Ranney	Amber C.	ACR	Senior	7/10/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	7/12/2007	Begin formatting June time and expense download for invoice preparation.	1.1	\$140	\$154	
Kearns	Matthew R.	MRK	Senior	7/12/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aliff	Elbert J.	EJA	Intern	7/13/2007	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Aquino	Heather	HRA	Client Serving Associate	7/13/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	7/13/2007	Continue formatting June time and expense download for invoice preparation.	2.1	\$140	\$294	
Averill	Pamela S.	PSA	Intern	7/13/2007	Assisted H. Aquino with accumulation of information for the June invoice	0.2	\$100	\$20	
Chamarro	Destiny D.	DDC	Staff	7/13/2007	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Ciungu	Roxana M.	RMC	Staff	7/13/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Denard	Ashley N.	AND	Intern	7/13/2007	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Kersh	Andrew V.	AVK	Intern	7/13/2007	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Krabill	Aaron J.	AJK	Senior Manager	7/13/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Marold	Erick W.	EWM	Senior	7/13/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	7/13/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Sheckell	Steven F.	SFS	Partner	7/13/2007	Accumulation of information related to preparation of fee application.	0.6	\$575	\$345	
Stille	Mark Jacob	MJS	Senior	7/13/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	7/16/2007	Work on June invoice.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Correspondence with B. Hamblin regarding Delphi holdback payment.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Preparation of emails to individuals regarding June expenses for invoice purposes.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Preparation of emails to individuals who are missing descriptions for R. Shastry to send accordingly.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/17/2007	Work on June expenses.	1.6	\$140	\$224	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/18/2007	Work on June invoice.	2.7	\$140	\$378	
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Correspondence with A. Krabill regarding June Descriptions.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Correspondence with M. Hatzfeld regarding M. Fitzpatrick's time on June invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/19/2007	Work on June invoice.	1.1	\$140	\$154	
Hegelmann	Julie Ann	JAH	Senior	7/19/2007	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Sheckell	Steven F.	SFS	Partner	7/19/2007	Accumulation of information related to preparation of fee application.	1.6	\$575	\$920	
Aliff	Elbert J.	EJA	Intern	7/20/2007	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Aquino	Heather	HRA	Client Serving Associate	7/20/2007	Preparation of emails to tax and TSRS teams regarding review of June invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	7/20/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	7/20/2007	Work on June invoice.	2.1	\$140	\$294	
Ciungu	Roxana M.	RMC	Staff	7/20/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Denard	Ashley N.	AND	Intern	7/20/2007	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	
Horner	Kevin John	KJH	Staff	7/20/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	
Kersh	Andrew V.	AVK	Intern	7/20/2007	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Krabill	Aaron J.	AJK	Senior Manager	7/20/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	7/20/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Nicol	Jeremy M.	JMN	Staff	7/20/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Pacella	Shannon M.	SMP	Manager	7/20/2007	Accumulation of information related to preparation of fee application.	0.9	\$330	\$297	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Stille	Mark Jacob	MJS	Senior	7/20/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	7/21/2007	Work on submissions to the LCC for the 5th interim.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Worked with A. Denard on submission of May invoice to the LCC.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	7/23/2007	Begin working on Delphi Interim Fee Application.	0.9	\$140	\$126	
Denard	Ashley N.	AND	Intern	7/23/2007	Analysis of charged hours and comparisons for purposes of June invoice.	1.1	\$100	\$110	
Denard	Ashley N.	AND	Intern	7/23/2007	Assist H. Aquino with June invoice preparation	2.6	\$100	\$260	
Hegelmann	Julie Ann	JAH	Senior	7/23/2007	Review and revise June 2007 tax invoice.	0.6	\$300	\$180	
Miller	Nicholas S.	NSM	Manager	7/23/2007	Review of the invoice for time incurred in June.	2.3	\$330	\$759	
Smith	Carolyn E.	CES	Staff	7/23/2007	Accumulation of information related to preparation of fee application.	0.1	\$140	\$14	
Tosto	Cathy I.	CIT	Partner	7/23/2007	June billing review	0.3	\$575	\$173	
Miller	Nicholas S.	NSM	Manager	7/24/2007	Review of the invoice for time incurred in June.	1.0	\$330	\$330	
Pacella	Shannon M.	SMP	Manager	7/24/2007	Accumulation of information related to preparation of fee application.	1.5	\$330	\$495	
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Correspondence with A. Denard regarding Delphi t/e reconciliation for June invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Follow-up correspondence regarding June 07 invoice revisions.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/25/2007	Work on Fifth Fee Application.	2.3	\$140	\$322	
Denard	Ashley N.	AND	Intern	7/25/2007	Work on Delphi t/e reconciliation for June invoice per H. Aquino.	1.2	\$100	\$120	
Denard	Ashley N.	AND	Intern	7/25/2007	Assist H. Aquino with June invoice preparation	1.7	\$100	\$170	
Ericson	Molly	ME	Manager	7/25/2007	Review and revise June invoice.	1.4	\$550	\$770	
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Correspondence with M. Ericson, J. Hegelmann and S. Pacella regarding June invoice revisions.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	7/26/2007	Work on June invoice revisions.	3.1	\$140	\$434	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Smith	Carolyn E.	CES	Staff	7/26/2007	Accumulation of information related to preparation of fee application.	0.2	\$140	\$28	
Aliff	Elbert J.	EJA	Intern	7/27/2007	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Correspondence with J. Hegelmann and C. Tosto regarding Tax Out of Scope Time Incurred in June.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	7/27/2007	Work on June invoice.	1.8	\$140	\$252	
Boehm	Michael J.	MJB	Manager	7/27/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Denard	Ashley N.	AND	Intern	7/27/2007	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	
Denard	Ashley N.	AND	Intern	7/27/2007	Analysis of charged hours and comparisons for purposes of June invoice.	0.9	\$100	\$90	
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Hegelmann	Julie Ann	JAH	Senior	7/27/2007	Review and respond to billing and budget questions from H. Aquino.	0.4	\$300	\$120	
Horner	Kevin John	KJH	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	7/27/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	7/27/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Nicol	Jeremy M.	JMN	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Pacella	Shannon M.	SMP	Manager	7/27/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Ranney	Amber C.	ACR	Senior	7/27/2007	Accumulation of information related to preparation of fee application.	0.5	\$275	\$138	
Rothmund	Mario Valentin	MVR	Senior	7/27/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/27/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	7/27/2007	Review of June monthly fee application	1.8	\$575	\$1,035	
Simpson	Emma-Rose S.	ESS	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	1.0	\$220	\$220	
Simpson	Jamie	JS	Senior Manager	7/27/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Smith	Carolyn E.	CES	Staff	7/27/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Finalization of June Invoice Summary for the Company per N. Miller.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Review comments from J. Simon regarding Fifth Interim Fee Application.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work with A. Denard regarding June billing summary for monthly invoice submission.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Correspondence with B. Hamblin regarding final June invoice.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work with A. Denard on June 07 Timekeeper Summary.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work on responding to Fifth Interim Fee Application comments from J. Simon.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	7/30/2007	Work with A. Denard on June invoice packages for submission of monthly invoice.	0.9	\$140	\$126	
Denard	Ashley N.	AND	Intern	7/30/2007	Prepared June Invoice for delivery	2.1	\$100	\$210	
Keown	Karen M.	KMK	Senior Manager	7/30/2007	Review an revise June 2007 billing.	1.3	\$600	\$780	
Sheckell	Steven F.	SFS	Partner	7/30/2007	Review quarterly fee application and related affidavit.	2.2	\$575	\$1,265	
Tosto	Cathy I.	CIT	Partner	7/30/2007	Prepare July fee accrual for the Company.	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	7/31/2007	Correspondence with Foley & Lardner and S. Sheckell regarding Delphi/E&Y (5th Interim) application.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Delivery of June invoice to D. Sherbin and B. Dellinger.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/1/2007	Working with A. Denard on June invoice preparation for the LCC.	0.3	\$140	\$42	
Denard	Ashley N.	AND	Intern	8/1/2007	Accumulation of information related to preparation of fee application.	0.9	\$100	\$90	
Denard	Ashley N.	AND	Intern	8/1/2007	Working on invoice preparation for the LCC per H. Aquino	2.7	\$100	\$270	
Hegelmann	Julie Ann	JAH	Senior	8/1/2007	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Korovesis	Janine	JK	Intern	8/1/2007	Accumulation of information related to preparation of fee application.	0.5	\$100	\$50	
Liner	Christian D.	CDL	Intern	8/1/2007	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Smith	Carolyn E.	CES	Staff	8/2/2007	Accumulation of information related to preparation of fee application.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	8/3/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Boehm	Michael J.	MJB	Manager	8/3/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	
Ciungu	Roxana M.	RMC	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Craig	Tashawna N.	TNC	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Horner	Kevin John	KJH	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	8/3/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Nicol	Jeremy M.	JMN	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Rothmund	Mario Valentin	MVR	Senior	8/3/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Sheckell	Steven F.	SFS	Partner	8/3/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	8/3/2007	Accumulation of information related to preparation of fee application.	1.1	\$220	\$242	
Stille	Mark Jacob	MJS	Senior	8/3/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>115.0</u>		<u>\$25,797</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period August 4, 2007 through August 31, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Correspondence with Thermal team regarding Delphi Advisory Engagement Code - Interiors Activity Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Coordination of network access for new starts on Delphi engagement.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Correspondence with M. Sakowski regarding badge requests.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Reconcile J. Henning's calendar for 3rd Q quarterly close meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Correspondence with S. Africa regarding pre-approval request per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Review pre-approval follow-up received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Work on Family tree revisions/updates.	2.7			A1
Asher	Kevin F.	KFA	Partner	8/6/2007	Quarterly review procedures related to the period ended June 30	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/6/2007	Merged Draft 9 with Draft 19 and Draft 14 with Draft 19 of the 2nd quarter 10-Q for second independent partner review.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/6/2007	Verified that E&Y comments were appropriately within Draft 19 on the 2nd quarter 10-Q.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/6/2007	Discussed staffing with M. Kearns.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/6/2007	DPSS Audit - Coordination of physical inventory observation with S. Bean.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/6/2007	DPSS Audit - Reviewed prior year AWS file to prepare for fieldwork commencement.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/6/2007	Discussed status of Q2 open items with J. Simpson.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/6/2007	Analyzed results for Packard Q1.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	8/6/2007	Downloaded SAP data from PHR.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/6/2007	Manually rolled forward Packard Q1.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	8/6/2007	Met with N. Miller to discuss Packard SAP data for Q1.	1.2			A1
Craig	Tashawna N.	TNC	Staff	8/6/2007	Cleared review notes for the tie out of 10Q Footnotes 7 and 15	1.4			A1
Craig	Tashawna N.	TNC	Staff	8/6/2007	Completed review of LSC account analytics	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/6/2007	Performed tie out of the Corporate Consolidating Schedule	5.2			A1
Denard	Ashley N.	AND	Intern	8/6/2007	DGL Testing - Logical Access and Change Management	1.4			A1
Denard	Ashley N.	AND	Intern	8/6/2007	Format NSJE 129	1.3			A1
Fitzpatrick	Michael J.	MJF	Partner	8/6/2007	Q2 review.	4.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/6/2007	Review of bankruptcy news articles from previous month	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/6/2007	Review of Delphi internet site for recent news filings and current events	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/6/2007	Review of AutoBeat for Delphi-related articles	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - copy schedule etr for discrete item descriptions in tax summary memo	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - Revisions to tax summary memo, specifically the effective rate/FIN 18 table	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - prepare Q3 advance item request list for D. Kelley for meeting with T. Tamer.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - Provide tax summary memo for D. Kelley for review	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - Review and revise tax summary memo for partners review.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - send revised tax summary memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - work on preparing new tax provision calculation table to include in tax summary memo	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - work on preparing revised effective rate table in tax summary memo	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	8/6/2007	Q2 - work with D. Kelley to understand revised table format for tax summary memo	0.4			A1
Horner	Kevin John	KJH	Staff	8/6/2007	Answered questions from S. Craig, L. Schwandt, and C. Liner relating to tie out of footnotes for the 10-Q.	0.8			A1
Horner	Kevin John	KJH	Staff	8/6/2007	Meeting with L. Schwandt to discuss review notes for tie out of footnote 2 and to discuss additional support needed from D. Childs.	0.7			A1
Horner	Kevin John	KJH	Staff	8/6/2007	Worked on clearing review notes from J. Simpson related to tie out of the 10-Q footnotes.	1.7			A1
Kearns	Matthew R.	MRK	Senior	8/6/2007	AHG - Meeting with B. Shultze to discuss new control framework at AHG	1.3			A1
Kearns	Matthew R.	MRK	Senior	8/6/2007	Powertrain - Meeting with N. Saad and N. Nijaran to discuss questions related to interim audit PBC lists	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/6/2007	Powertrain - Completing documentation related to completion of the Q2 Review.	2.6			A1
Korovesis	Janine	JK	Intern	8/6/2007	Pulled detail accounts from CARS website for analysis (DPSS account).	6.2			A1
Korovesis	Janine	JK	Intern	8/6/2007	Updated workpaper information regarding interim balance sheets and income statements.	1.8			A1
Liner	Christian D.	CDL	Intern	8/6/2007	Begin working on footnotes 3-7 after the Company's revisions.	1.9			A1
Liner	Christian D.	CDL	Intern	8/6/2007	Continued work on footnote revisions 1 - 3.	2.8			A1
Liner	Christian D.	CDL	Intern	8/6/2007	New revision of footnotes. (Worked on footnotes 1 - 3).	3.3			A1
Marold	Erick W.	EWM	Senior	8/6/2007	Meetings - Met with D. Kolono to discuss the possibility of internal audit observing 2007 physical inventories.	1.3			A1
Marold	Erick W.	EWM	Senior	8/6/2007	Accumulated SRM attachments that were not reviewed by the independent partner and forwarded the documents to him for review.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/6/2007	Coordinated the completion of the quarterly review checklist.	1.4			A1
Marold	Erick W.	EWM	Senior	8/6/2007	Documented our quarterly review of the SOX certifications.	1.3			A1
Marold	Erick W.	EWM	Senior	8/6/2007	Performed review procedures related to the legal letters and attachments provided to us.	2.4			A1
Miller	Nicholas S.	NSM	Manager	8/6/2007	Review of planning documents for the 2007 audit engagement.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/6/2007	Review of pre-approval requests from our foreign teams.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Met with B. Kolb regarding open items.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Met with D. Conlon regarding payables.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Met with purchasing personnel regarding accounts payable.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Performed and documented AP tests of controls.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Performed AP walkthrough procedures.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Performed fixed asset walkthroughs.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	8/6/2007	Thermal-Performed revenue tests of controls.	1.8			A1
Pedersen	Erik	EP	Senior	8/6/2007	Conference call regarding audit services review of Workstream.	1.9			A1
Ranney	Amber C.	ACR	Senior	8/6/2007	Performing required procedures to complete planning documentation for the 2007 audit.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/6/2007	Revising International audit instructions for Partner review comments.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/6/2007	Working with E&Y TSS group to export the consolidated GAMx file into multiple files.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/6/2007	Review Bankruptcy News editions and 8-k's that were filed during the 2nd quarter.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	8/6/2007	Thermal - Addressed question from staff related to audit procedures in the fixed asset, employee cost and accounts payable section	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/6/2007	Thermal - FSCP Control Testing- Allied Imbalance Report	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/6/2007	Thermal - FSCP Control Testing JV review	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/6/2007	Thermal - FSCP Income Statement/ Balance Sheet Review Control Testing	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/6/2007	Thermal - FSCP Process Legal Reserve/Account Reconciliations	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/6/2007	Determined the specific accounts included in the breakout information from Footnote 2.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	8/6/2007	Gathered support from Hyperion for the footnote binder to tie out the quarterly financial statements.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	8/6/2007	Pulled information for corporate support from Hyperion.	2.4			A1
Sheckell	Steven F.	SFS	Partner	8/6/2007	Review 10Q documents.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/6/2007	Updated corporate debtor cashflow for review notes	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/6/2007	MO141 analytic investigated variances and documented	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/6/2007	Updated OAR for more changes to balances.	1.4			A1
Simpson	Jamie	JS	Senior Manager	8/6/2007	Review of Q2 review workpapers.	2.2			A1
Simpson	Jamie	JS	Senior Manager	8/6/2007	Review of LSC rollforwards for TB 141.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/6/2007	Review of email to international teams regarding independence.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/6/2007	Discussion with A. Ranney regarding quarter status.	1.2			A1
Stille	Mark Jacob	MJS	Senior	8/6/2007	Discussion with team regarding open items, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	8/6/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	0.7			A1
Yang	Jinglu	JY	Senior	8/6/2007	Working on cash receipt/disbursement walkthrough in GAMx	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Accumulation of June 07 Time for A. Krabill, N. Miller and E. Marold per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with A. Denard regarding Delphi SER & Vendor Expenses through Aug 3, 2007 for engagement economics purposes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with J. Simpson regarding client continuance database.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with team regarding information for contact list; update contact list accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Meeting coordination for engagement team.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Update J. Simpson regarding current topics discussions scheduled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with S. Poston regarding Saginaw Steering (Suzhou) Co. Ltd. for family tree purposes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with J. Simpson and A. Ranney regarding Fee Schedule - International Instructions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Preparation of email to international locations regarding independence confirmations per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Preparation of tax time incurred in July related to the 2nd quarter per A. Krabill.	0.6			A1
Artale	Sabrina A.	SAA	Manager	8/7/2007	SFAS 142 SAS review	1.4			A1
Asher	Kevin F.	KFA	Partner	8/7/2007	Quarterly review procedures related to the period ended June 30	7.6			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	Discussed Rep Letter comparisons with K. Horner.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	Discussed status of client assistance requests with J. Lamb.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	E&S Quarterly - Reviewed Q2 internal audit reports for E&S division.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	Reviewed bankruptcy news from Q2 2007.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	Review of footnote tie out.	3.2			A1
Boehm	Michael J.	MJB	Manager	8/7/2007	Review of legal reserve documentation for Q2.	1.7			A1
Burns JR	John E.	JEB	Senior Manager	8/7/2007	Review of various aspects of the valuation analysis prepared by KPMG for Delphi's SFAS 142 reporting purposes	3.9			A1
Chheda	Rubin P.	RPC	Senior Staff	8/7/2007	SFAS 142 review	4.5			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Converted SAP tables to Excel for PN1 and PHR.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Selected the CC IDs sample for SAP.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Discussion with D. Huffman regarding sampling of users.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Update SAP walkthrough for password parameters and backup.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Worked on testing the new and change users for SAP.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	8/7/2007	Prepare email to D. Huffman with SAP walkthrough update.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/7/2007	Cleared review notes for the tie out of 10Q Footnotes 7 and 15	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/7/2007	Updated formatting of the Consolidating schedule	3.6			A1
Denard	Ashley N.	AND	Intern	8/7/2007	DGL Testing - Logical Access and Change Management	3.8			A1
Denard	Ashley N.	AND	Intern	8/7/2007	Format and save SAP testing materials	0.9			A1
Denard	Ashley N.	AND	Intern	8/7/2007	Update Delphi economics summary as of August 3, 2007	1.7			A1
Gerber	Katherine A.	KAA	Senior	8/7/2007	Thermal - Detail review of AP substantive procedures	2.6			A1
Gerber	Katherine A.	KAA	Senior	8/7/2007	Thermal - Detail review of AP test of controls	1.2			A1
Gerber	Katherine A.	KAA	Senior	8/7/2007	Thermal - Detail review of AP walkthrough	0.8			A1
Gerber	Katherine A.	KAA	Senior	8/7/2007	Thermal - Review Q1 an Q2 workpapers for transactions that occurred during the first half of the year	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2007	Scheduling discussion with M. Boehm and N. Miller	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2007	Review of budget to actual hours for 2007 audit engagement	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2007	Review of internal audit reports	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2007	Review of summary results of July European planning meeting	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2007	Q2 - send final version of tax summary memo to K. Asher for review.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2007	Q2 - contact audit staff to let them know the tax summary memo will arrive via FedEx tomorrow	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2007	Q2 -make revisions to tax summary memo per request of D. Kelley.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2007	Q2 - review edits to tax summary memo made by K. Asher and send revised version of the memo to D. Kelley for final approval.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2007	Q2 - track down signed copy of tax summary memo	0.2			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2007	AHG - Review of quarterly checklist for 2nd qtr.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2007	Attend Audit Committee conference call relative to 2nd qtr 10Q	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/7/2007	Answered questions from S. Craig and L. Schwandt in relation to tie out of footnotes for the 10-Q review.	1.4			A1
Horner	Kevin John	KJH	Staff	8/7/2007	Meeting with J. Simpson to review footnote support tie out and review results of clearing her review notes.	0.6			A1
Horner	Kevin John	KJH	Staff	8/7/2007	Worked on detailed review of footnotes tied out by L. Schwandt and S. Craig as well as the management discussion and analysis and balance sheet and income statement from the 10-Q.	4.3			A1
Horner	Kevin John	KJH	Staff	8/7/2007	Worked on determining updates to the consolidated schedule as there were trial balances that needed to be added.	1.4			A1
Kearns	Matthew R.	MRK	Senior	8/7/2007	Powertrain - Meeting with C. Rhodes to discuss status of management's control testing.	0.9			A1
Korovesis	Janine	JK	Intern	8/7/2007	Created file folders for 12/31/07 audit.	0.7			A1
Korovesis	Janine	JK	Intern	8/7/2007	Pulled account balances and created analytics using Hyperion.	5.9			A1
Korovesis	Janine	JK	Intern	8/7/2007	Pulled detail accounts from CARS website for analysis (DPSS account).	1.4			A1
Liner	Christian D.	CDL	Intern	8/7/2007	Reviewed all work completed with A. Ranney	2.3			A1
Liner	Christian D.	CDL	Intern	8/7/2007	Worked on completing footnotes 7 - 12	5.7			A1
Marold	Erick W.	EWM	Senior	8/7/2007	Researched and prepared the Delphi Operating Meeting presentation related to the 2007 audit.	3.3			A1
Marold	Erick W.	EWM	Senior	8/7/2007	Researched and prepared the September 5, 2007 Audit Committee presentation related to AS5, Independence and NYSE required communications.	3.6			A1
Marold	Erick W.	EWM	Senior	8/7/2007	Researched applicable accounting literature related to pension curtailments.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/7/2007	Review of the Thermal division workpapers.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/7/2007	Thermal - Communication with M. Rothmund on the status of the interim work.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Discussed audit work with M. Rothmund, N. Miller, and K. Gerber.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Documented fixed asset walkthrough.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Met with C. Tompkins regarding the fixed asset walkthrough.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Met with C. Wood regarding payroll walkthrough.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Performed fixed asset substantive procedures.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	8/7/2007	Thermal-Performed fixed asset walkthrough procedures.	3.1			A1
Pedersen	Erik	EP	Senior	8/7/2007	DGL testing & review	2.1			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Detail reviewing the corporate LSC account rollforwards.	1.3			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Performing required procedures for the Q2 review.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Supporting the Special Attrition Footnote with additional documents.	0.5			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Performing required procedures for the Q2 review.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Detail reviewing Significant Reserve account analytics.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/7/2007	Detail reviewing the consolidated LSC analytical comparison.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/7/2007	Thermal - Addressed question from staff related to audit procedures in the fixed asset, employee cost and accounts payable section	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/7/2007	Thermal - Drafted the FSCP walkthrough, including manual, IT-Dependent, and application controls	5.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/7/2007	Thermal - FSCP Process- Test of application control- met with B. Kolb to test control, including documentation	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/7/2007	Determined the specific accounts included in the breakout information from Footnote 2.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	8/7/2007	Gathered support from Hyperion for the footnote binder to tie out the quarterly financial statements.	4.4			A1
Schwandt	Lisa N.	LNS	Staff	8/7/2007	Cleaned up GAMX for files no longer needed.	0.6			A1
Sheckell	Steven F.	SFS	Partner	8/7/2007	Review 10Q documents.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/7/2007	Discussed MO141 variances with J. Simpson and R. Riemink	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/7/2007	Reviewed MO141 analytic and made final changes.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/7/2007	Updated analytic for new numbers in Hyperion	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/7/2007	MO141 analytic investigated variances and documented accordingly.	3.4			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with E.R. Simpson regarding overall analytic and M0141 analytics.	1.1			A1